

By: Coleman

H.B. No. 3764

Substitute the following for H.B. No. 3764:

By: Hernandez Luna

C.S.H.B. No. 3764

A BILL TO BE ENTITLED

1 AN ACT
2 relating to audit requirements of certain emergency services
3 districts.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subchapter E, Chapter 775, Health and Safety
6 Code, is amended by adding Section 775.0821 to read as follows:

7 Sec. 775.0821. ALTERNATIVE TO AUDIT OF DISTRICT IN LESS
8 POPULOUS COUNTIES. (a) This section applies only to a district to
9 which Section 775.082 applies that:

10 (1) did not have any outstanding bonds or any
11 outstanding liabilities having a term of more than one year during
12 the previous fiscal year;

13 (2) did not receive more than a total of \$250,000 in
14 gross receipts from operations, loans, taxes, or contributions
15 during the previous fiscal year; and

16 (3) did not have a total of more than \$250,000 in cash
17 and temporary investments during the previous fiscal year.

18 (b) Instead of filing an audit report under Section 775.082,
19 a district to which this section applies may file compiled
20 financial statements with the commissioners court of each county in
21 which any part of the district is located.

22 (c) The district must file with the compiled financial
23 statements an affidavit signed by an authorized district
24 representative attesting to the accuracy and authenticity of the

1 statements.

2 (d) The provisions of Section 775.082 relating to deadlines
3 for filing an audit and the procedures and penalties relating to the
4 failure of a district to file an audit apply to the filing of
5 compiled financial statements under this section.

6 SECTION 2. This Act takes effect September 1, 2013.