

1-1 By: Coleman (Senate Sponsor - Hinojosa) H.B. No. 3764
 1-2 (In the Senate - Received from the House May 6, 2013;
 1-3 May 8, 2013, read first time and referred to Committee on
 1-4 Intergovernmental Relations; May 16, 2013, reported favorably by
 1-5 the following vote: Yeas 4, Nays 0; May 16, 2013, sent to
 1-6 printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Hinojosa	X			
1-9 Nichols	X			
1-10 Garcia	X			
1-11 Paxton	X			
1-12 Taylor			X	

1-14 A BILL TO BE ENTITLED
 1-15 AN ACT

1-16 relating to audit requirements of certain emergency services
 1-17 districts.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-19 SECTION 1. Subchapter E, Chapter 775, Health and Safety
 1-20 Code, is amended by adding Section 775.0821 to read as follows:

1-21 Sec. 775.0821. ALTERNATIVE TO AUDIT OF DISTRICT IN LESS
 1-22 POPULOUS COUNTIES. (a) This section applies only to a district to
 1-23 which Section 775.082 applies that:

1-24 (1) did not have any outstanding bonds or any
 1-25 outstanding liabilities having a term of more than one year during
 1-26 the previous fiscal year;

1-27 (2) did not receive more than a total of \$250,000 in
 1-28 gross receipts from operations, loans, taxes, or contributions
 1-29 during the previous fiscal year; and

1-30 (3) did not have a total of more than \$250,000 in cash
 1-31 and temporary investments during the previous fiscal year.

1-32 (b) Instead of filing an audit report under Section 775.082,
 1-33 a district to which this section applies may file compiled
 1-34 financial statements with the commissioners court of each county in
 1-35 which any part of the district is located.

1-36 (c) The district must file with the compiled financial
 1-37 statements an affidavit signed by an authorized district
 1-38 representative attesting to the accuracy and authenticity of the
 1-39 statements.

1-40 (d) The provisions of Section 775.082 relating to deadlines
 1-41 for filing an audit and the procedures and penalties relating to the
 1-42 failure of a district to file an audit apply to the filing of
 1-43 compiled financial statements under this section.

1-44 SECTION 2. This Act takes effect September 1, 2013.

1-45 * * * * *