

## **BILL ANALYSIS**

C.S.H.B. 1592  
By: Frank  
Appropriations  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Interested parties note that when legislators make decisions about state budgets they rely on the Legislative Budget Board (LBB) to provide reliable information from which the legislators can discern trends and make appropriate comparisons. According to the parties, there is currently no requirement that the LBB present information consistently over time, taking into account changes in accounting methods or assumptions. C.S.H.B. 1592 seeks to provide for such a requirement for the purpose of facilitating meaningful comparisons and better decisions.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 1592 amends the Government Code to require the Legislative Budget Board (LBB), in a biennial fiscal size-up report, or a comparable successor report if the LBB ceases preparing a fiscal size-up report, prepared by the LBB that compares appropriations made for one state fiscal biennium or year with the appropriations made for one or more other state fiscal bienniums or years, to ensure that a consistent accounting methodology is used for purposes of the report by adjusting the reported amount of appropriations made by the legislature to a state agency or institution as necessary so that the appropriations made for each of the state fiscal bienniums or years being compared reflect the approved accounting methodology for the latest of the state fiscal bienniums or years being compared.

### **EFFECTIVE DATE**

September 1, 2015.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 1592 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

## INTRODUCED

SECTION 1. Chapter 322, Government Code, is amended by adding Section 322.0083 to read as follows:

Sec. 322.0083. BUDGET COMPARISONS.

(a) This section applies only to a publicly available report or other document prepared by the board that compares appropriations made for one state fiscal biennium or year with the appropriations made for one or more other state fiscal bienniums or years.

(b) The board in a report or other document to which this section applies shall ensure that a consistent accounting methodology is used for purposes of the report or document by adjusting the reported amount of appropriations made by the legislature to a state agency or institution as necessary so that the appropriations made for each of the state fiscal bienniums or years being compared reflect the approved accounting methodology for the latest of the state fiscal bienniums or years being compared.

SECTION 2. This Act takes effect September 1, 2015.

## HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Chapter 322, Government Code, is amended by adding Section 322.0083 to read as follows:

Sec. 322.0083. CERTAIN BUDGET

COMPARISONS. (a) This section applies only to a biennial fiscal size-up report, or a comparable successor report if the board ceases preparing a fiscal size-up report, prepared by the board that compares appropriations made for one state fiscal biennium or year with the appropriations made for one or more other state fiscal bienniums or years.

(b) The board in a report to which this section applies shall ensure that a consistent accounting methodology is used for purposes of the report by adjusting the reported amount of appropriations made by the legislature to a state agency or institution as necessary so that the appropriations made for each of the state fiscal bienniums or years being compared reflect the approved accounting methodology for the latest of the state fiscal bienniums or years being compared.

SECTION 2. Same as introduced version.