

AN ACT

relating to certain emergency services districts that are exempted from filing an audit report.

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

SECTION 1. Section 775.0821, Health and Safety Code, is amended by amending Subsection (a) and adding Subsection (e) to read as follows:

(a) This section applies only to a district to which Section 775.082 applies that:

(1) did not have any outstanding bonds secured by ad valorem taxes or any outstanding liabilities secured by ad valorem taxes having a term of more than one year during the previous fiscal year;

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

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

(e) A district that files compiled financial statements in accordance with Subsection (b) and that maintains an Internet website shall have posted on the district's website the compiled financial statements for the most recent three years.

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

President of the Senate

Speaker of the House

I certify that H.B. No. 2257 was passed by the House on May 8, 2015, by the following vote: Yeas 142, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2257 was passed by the Senate on May 27, 2015, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor