

By: White of Tyler

H.B. No. 2257

Substitute the following for H.B. No. 2257:

By: Tinderholt

C.S.H.B. No. 2257

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to certain emergency services districts that are exempted  
3 from filing an audit report.

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

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

8 (a) This section applies only to a district to which Section  
9 775.082 applies that:

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

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

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

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

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