

## **BILL ANALYSIS**

C.S.H.B. 2257  
By: White, James  
County Affairs  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Interested parties contend that current law is not clear on the eligibility requirements for certain emergency services districts to submit compiled financial statements instead of an audit report in certain circumstances. C.S.H.B. 2257 seeks to address this issue.

### **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. 2257 amends the Health and Safety Code to change one of the eligibility requirements for an emergency services district, other than a district located wholly in a county with a population of more than three million, to be eligible to file compiled financial statements instead of an audit report from not having any outstanding bonds or any outstanding liabilities having a term of more than one year during the previous fiscal year to not having any outstanding bonds secured by property taxes or any outstanding liabilities secured by property taxes having a term of more than one year during the previous fiscal year. The bill requires such an emergency services district that files compiled financial statements and that maintains a website to have posted on the district's website the compiled financial statements for the most recent three years.

### **EFFECTIVE DATE**

September 1, 2015.

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

While C.S.H.B. 2257 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. Section 775.0821(a), Health and Safety Code, is amended to read as follows:

#### HOUSE COMMITTEE SUBSTITUTE

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

84R 26420

15.118.548

Substitute Document Number: 84R 25370

- (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.

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

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. Same as introduced version.