

BILL ANALYSIS

H.B. 2410
By: Nevárez
County Affairs
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that most nonprofit organizations follow generally accepted accounting requirements in filing an annual financial report and that most organizations complete the requirements within six months following the end of the organization's fiscal year unless the filing date has been extended. If examined, the history of the Maverick County Hospital District would reflect that the district met its deadline for its annual audits when it had a previously established fiscal year. The parties note, however, that the district's fiscal year was changed several years ago but that the deadline for the district's annual audit was not. The interested parties contend that the unchanged deadline does not allow sufficient time for the preparation of the district's annual audit. H.B. 2410 seeks to remedy this problem.

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

H.B. 2410 amends the Special District Local Laws Code to change from not later than January 1 of each year to on or before March 1 of each year the deadline for the board of directors of the Maverick County Hospital District to file a copy of the district's annual audit with the district and provide a copy of the audit at each public library located in the district.

EFFECTIVE DATE

September 1, 2015.