

## **BILL ANALYSIS**

Senate Research Center  
77R2298 ATP-D

S.B. 732  
By: Barrientos  
Intergovernmental Relations  
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As Filed

### **DIGEST AND PURPOSE**

Currently, a county is prohibited from spending money received from certain sources, including private entities wishing to support the development of public works projects, during the year in which it is received. As proposed, S.B. 732 allows counties to spend money received during a fiscal year by requiring a county auditor or county judge to certify the receipt of the money and requiring the commissioners court to adopt a special budget for spending such money for its intended purpose.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Chapter 111A, Local Government Code, by adding Section 111.0108, as follows:

Sec. 111.0108. SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR. Requires a county auditor, or county judge in a county without an auditor, to certify to the commissioners court the receipt of revenue received on or after the first day of the fiscal year that is available for disbursement in that fiscal year but not received before the adoption of the budget and not included in the budget for that fiscal year. Requires the court, on certification, to adopt a special budget for the limited purpose of spending the revenue for its intended purpose.

SECTION 2. Amends Chapter 111B, Local Government Code, by adding Section 111.0432, as follows:

Sec. 111.0432. SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR. Makes conforming changes.

SECTION 3. Amends Chapter 111C, Local Government Code, by adding Section 111.07075, as follows:

Sec. 111.07075. SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR. Makes conforming changes.

SECTION 4. Effective date: September 1, 2001.