

## **BILL ANALYSIS**

Senate Research Center

H.B. 398  
By: Cook, Byron (Nichols)  
Intergovernmental Relations  
4/28/2007  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, in counties without a county auditor, the county clerk is required to complete reports regarding the general financial condition of the county. However, officials who keep the county financial records are the ones who need to make the financial reports, currently the responsibility of the county treasurer.

H.B. 398 reassigns the responsibility of completing reports regarding the general financial condition of the county for counties without a county auditor to the county treasurer.

### **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 Section 114.021, Local Government Code, as follows:

Sec. 114.021. New heading: COUNTY TREASURER'S TABULAR STATEMENT TO COMMISSIONERS COURT AT REGULAR TERM. Requires the county treasurer, rather than the county clerk, to present a tabular statement regarding the condition of the county finances at each regular term of the commissioners court in a county that does not have the office of county auditor. Makes conforming changes.

SECTION 2. Amends Section 114.022, Local Government Code, as follows:

Sec. 114.022. New heading: COUNTY ANNUAL FINANCIAL EXHIBIT. Requires the county auditor, rather than the county clerk, or, in a county that does not have a county auditor, the county treasurer, rather than the county clerk, to publish an exhibit immediately after the first regular term of the commissioners court in the year that shows the aggregate amount paid from each fund for the preceding quarters and the balance to the debit or credit of each fund. Makes conforming changes.

SECTION 3. Amends Section 153.002, Local Government Code, as follows:

Sec. 153.002. New heading: FEE FOR KEEPING LEDGER AND MAKING STATEMENTS. Makes conforming changes.

SECTION 4. Effective date: upon passage or September 1, 2007.