

## **BILL ANALYSIS**

Senate Research Center  
76R2239 SMJ-F

H.B. 1219  
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Intergovernmental Relations  
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Engrossed

### **DIGEST**

Although many counties are required to be audited against generally accepted accounting practices (procedures), the state law does not establish that accounting procedures adopted by counties should comply with procedures. As a result counties can, and in some cases have, adopted accounting procedures that conflict with these standards. H.B. 1219 establishes conditions regarding the accounting system in certain counties.

### **PURPOSE**

As proposed, H.B. 1219 establishes conditions regarding the accounting system in certain counties.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 112.002, Local Government Code, by adding Subsection (c), to prohibit a regulation adopted under this section from being inconsistent with generally accepted accounting principles as established by the Governmental Accounting Standards Board.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Emergency clause.  
Effective date: upon passage.