

BILL ANALYSIS

Senate Research Center
77R10796 E

H.B. 2869
By: Ramsay (Madla)
Intergovernmental Relations
5/6/2001
Engrossed

DIGEST AND PURPOSE

An interim study on the cost of a county's statutory duties and the ability of a county to financially support such duties found that the lack of a central database and the lack of consistency in the manner in which counties collect and store financial data makes it difficult to evaluate these issues. H.B. 2869 establishes the Texas County Financial Data Advisory Committee and provides for a voluntary uniform chart of accounts for counties.

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 the heading of Section 112.003, Local Government Code, to read as follows:

Sec. 112.003. COMPTROLLER'S AUTHORITY TO PRESCRIBE FORMS AND DETERMINE MANNER OF STATING ACCOUNTS; UNIFORM CHART OF ACCOUNTS.

SECTION 2. Amends Section 112.003(b), Local Government Code, to authorize a county to use the uniform chart of accounts developed and recommended by the Texas County Financial Data Advisory Committee (committee) and implemented by the comptroller of public accounts (comptroller) in reporting financial data or other pertinent information to the state. Deletes text requiring the comptroller to prescribe forms.

SECTION 3. Amends Chapter 114, Local Government Code, by adding Subchapter E, as follows:

SUBCHAPTER E. COUNTY FINANCIAL DATA ADVISORY COMMITTEE

Sec. 114.081. DEFINITIONS. Defines "committee" and "comptroller."

Sec. 114.082. COUNTY FINANCIAL DATA ADVISORY COMMITTEE; DUTIES. (a) Establishes the committee for the purpose of studying county financial reporting requirements and systems and making recommendations to the comptroller and the legislature on ways in which the collection and use of county financial data can be improved without resulting in additional costs to counties. Authorizes the comptroller to implement the recommendations of the committee for the reporting of financial data and other pertinent information to the state.

(b) Requires the recommendations to address certain issues as they relate to county financial reporting requirements.

(c) Requires the committee to develop and recommend certain procedures and charts.

Sec. 114.083. MEMBERSHIP; OFFICERS. (a) Sets forth the composition of the committee.

(b) Requires the committee to elect, by simple majority, a presiding officer from among the committee members. Provides that the presiding officer serves in that capacity for a period not to exceed two years.

(c) Provides that appointed members of the committee serve at the pleasure of the appointing authority. Provides that if a member of the committee holds a public office, service on the committee is an additional duty of that office.

Sec. 114.084. MEETINGS. Requires the committee to meet quarterly on dates determined by the presiding officer and authorizes the committee to hold other meetings at the call of the presiding officer.

Sec. 114.085. PERSONNEL AND SUPPORT. (a) Requires the comptroller, the Texas Association of Counties, and the Texas Conference of Urban Counties to provide by agreement for the staff and other resources necessary for the operations of the committee.

(b) Authorizes the committee to accept a gift, grant, or donation from any person.

(c) Prohibits a member of the committee from receiving compensation but entitles a committee member to reimbursement for travel expenses incurred by the member while conducting the business of the committee, as provided in the General Appropriations Act.

SECTION 4. (a) Requires the comptroller, as soon as practicable after September 1, 2001, but not later than September 1, 2002, to adopt the uniform chart of accounts authorized by Section 112.003, Local Government Code, as amended by this Act.

(b) Provides that a county is not required to use the chart of accounts adopted under Section 112.003, Local Government Code, as amended by this Act.

SECTION 5. Effective date: September 1, 2001.