

CHAPTER 719

H.B. No. 3764

AN ACT

relating to audit requirements of certain emergency services districts.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter E, Chapter 775, Health and Safety Code, is amended by adding Section 775.0821 to read as follows:

Sec. 775.0821. ALTERNATIVE TO AUDIT OF DISTRICT IN LESS POPULOUS COUNTIES. (a) This section applies only to a district to which Section 775.082 applies that:

(1) did not have any outstanding bonds or any outstanding liabilities having a term of more than one year during the previous fiscal year;

(2) did not receive more than a total of \$250,000 in gross receipts from operations, loans, taxes, or contributions during the previous fiscal year; and

(3) did not have a total of more than \$250,000 in cash and temporary investments during the previous fiscal year.

(b) Instead of filing an audit report under Section 775.082, a district to which this section applies may file compiled financial statements with the commissioners court of each county in which any part of the district is located.

(c) The district must file with the compiled financial statements an affidavit signed by an authorized district representative attesting to the accuracy and authenticity of the

1 statements.

2 (d) The provisions of Section 775.082 relating to deadlines
3 for filing an audit and the procedures and penalties relating to the
4 failure of a district to file an audit apply to the filing of
5 compiled financial statements under this section.

6 SECTION 2. This Act takes effect September 1, 2013.

David Dewhurst

President of the Senate

Joe Straus

Speaker of the House

I certify that H.B. No. 3764 was passed by the House on May 2, 2013, by the following vote: Yeas 147, Nays 0, 2 present, not voting.

Robert Hancey

Chief Clerk of the House

I certify that H.B. No. 3764 was passed by the Senate on May 22, 2013, by the following vote: Yeas 30, Nays 1.

Patsy Spaw

Secretary of the Senate

APPROVED: 14 JUNE '13

Date

RICK PERRY

Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
10 pm O'CLOCK

JUN 14 2013

[Signature]
Secretary of State