

# H.B. 199

## FISCAL PERIOD FOR POLITICAL SUBDIVISIONS

Representative **Daniel McCay** proposes the following amendments:

1. *Page 4, Line 103:*

103 described in this section and Section 17-36-3.5.

(6) Notwithstanding the requirements of Subsection 51-2a-202(1)(a), a county that is required to file an audit, review, compilation, or fiscal report in accordance with Title 51, Chapter 2a, Accounting Reports From Political Subdivisions, Interlocal Organizations, and Other Local Entities, shall file the audit, review, compilation, or fiscal report, as appropriate, and within the time period set forth in Subsection 51-2a-202(2)(b):

(a) for a county described in Subsection (2):

(i) for the 18 month budget period of January 1, 2014, through June 30, 2015; and

(ii) for a budget period beginning on or after July 1, 2015, at least annually;

(b) for a county described in Subsection (3):

(i) for the 12 month budget period of January 1, 2013, through December 31, 2013;

(ii) for the 18 month budget period of January 1, 2014, through June 30, 2015; and

(iii) for a budget period beginning on or after July 1, 2015, at least annually;

(c) for a county described in Subsection (4):

(i) for the 18 month budget period of January 1, 2014, through June 30, 2015; and

(ii) for a budget period beginning on or after July 1, 2015, at least annually.

2. *Page 5, Lines 139 through 140:*

139 (2)(a)(ii) and after the adoption of the budget for that year.

(c) Notwithstanding the requirements of Subsection 51-2a-202(1)(a), a local district that is required to file an audit, review, compilation, or fiscal report in accordance with Title 51, Chapter 2a, Accounting Reports From Political Subdivisions, Interlocal Organizations, and Other Local Entities, shall file the audit, review, compilation, or fiscal report, as appropriate, and within the time period set forth in Subsection 51-2a-202(2)(b):

(i) for the 18 month budget period of January 1, 2014, through June 30, 2015; and

(ii) for a budget period beginning on or after July 1, 2015, at least annually.

140 (3) A local district transitioning from a calendar year entity to a fiscal year entity shall

3. *Page 6, Lines 160 through 162:*

160 (iii) adopt a budget for the fiscal period that begins on July 1 and ends on June 30 for

161 each subsequent fiscal period.

(c) Notwithstanding the requirements of Subsection 51-2a-202(1)(a), an agency that is required to file an audit, review, compilation, or fiscal report in accordance with Title 51, Chapter 2a, Accounting Reports From Political Subdivisions, Interlocal Organizations, and Other Local Entities, shall file the audit, review, compilation, or fiscal report, as appropriate, and within the time period set forth in Subsection 51-2a-202(2)(b):

(i) for the 18 month budget period of January 1, 2014, through June 30, 2015; and

(ii) for a budget period beginning on or after July 1, 2015, at least annually.

162

(2) Each annual agency budget shall be adopted: