

DEPARTMENT OF TAXATION

2011 Fiscal Impact Statement

1. **Patron** Benjamin L. Cline

2. **Bill Number** HB 2155

3. **Committee** Senate Finance

House of Origin:

 Introduced

 Substitute

 Engrossed

4. **Title** Local Governments; Publication of
Information Contained in Local Warrants

Second House:

 X **In Committee**

 Substitute

 Enrolled

5. **Summary/Purpose:**

This bill would authorize local governments to publish certain information relating to warrants paid for the locality by the local treasurer. Under the provisions of this bill, local governments would be authorized to publish by any means, including the Internet, the name of the payee, the amount of the warrant, the number assigned to the warrant and the date of payment. Local governing bodies would also be authorized to release information on local warrants for refunds of taxes, provided that such information is classified or aggregated so as to prevent the identification of payees of tax refunds. Localities would be prohibited from publishing any information that is protected under federal or state law, including, but not limited to confidential records.

A warrant is a request by the locality for its treasurer to pay a debt of the locality. Under current law, local treasurers are required to keep a well-bound book, into which they must enter all warrants that are legally drawn by the governing body and presented for payment by the treasurer. Localities may only release information contained in the warrants in order to establish the status of a claim previously reported as having been paid when a person legally entitled to the funds presents evidence that a previously submitted claim has not been paid.

The effective date of this bill is not specified.

6. **Budget amendment necessary:** No.

7. **No Fiscal Impact**

8. **Fiscal implications:**

This bill would have no impact on state or local revenues.

9. **Specific agency or political subdivisions affected:**

All localities

10. Technical amendment necessary: No.

11. Other comments:

A warrant is a request by the locality for its treasurer to pay a debt of the locality. Currently, the local treasurers must keep a record of all warrants that are legally drawn by the local governing bodies and presented for payment by the local treasurer. Each entry shall contain the amount of the warrant, the number of the warrant, in whose favor the warrant is drawn and the date on which the warrant is issued. Warrants must be paid in the order presented out of the fund drawn upon. Local treasurers are only authorized to release information contained in the warrants in order to establish the status of a claim previously reported as having been paid when a person legally entitled to the funds presents evidence that a previously submitted claim has not been paid.

Proposal

This bill would authorize local governments to publish the name of the payee, the amount of the warrant, the number assigned to the warrant and the date of payment. Local governing bodies would also be authorized to release information on local warrants for refunds of taxes, provided that such information is classified or aggregated so as to prevent the identification of payees of tax refunds. Local governing bodies would be prohibited from publishing any information that is protected under federal or state law, including, but not limited to confidential records.

The effective date of this bill is not specified.

Similar Legislation

Senate Bill 844 would authorize local governments to publish at regular intervals the aggregate amount of warrants paid for the locality by the local treasurer during the preceding interval, classified by expenditure item or disbursement.

cc : Secretary of Finance

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