DEPARTMENT OF TAXATION
2012 Fiscal Impact Statement

1. Patron Christopher P. Stolle

2. Bill Number HB 255

House of Origin:
_____ **Introduced**
_____ **Substitute**
_____ **Engrossed**

3. Committee Senate Finance

4. Title Local Taxes; Release of Certain Information Contained in Local Warrants

Second House:
_X_ **In Committee**
_____ **Substitute**
_____ **Enrolled**

5. Summary/Purpose:

This bill would specify that the information contained in the list of warrants that localities are prohibited from releasing includes any invoice that has been presented to a locality for payment, and the locality has attempted to pay it, but the payment has not been completed because electronic payment has failed or a check was mailed but not cashed.

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 not release any information contained in the list of warrants for any reason, except: 1) information relating to warrants paid, as classified by expenditure, recipient date, or disbursement, or 2) 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. (See Line 8.)

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:

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 where such information: 1) relates to warrants paid, as classified by expenditure, recipient, date or disbursement, or 2) is used 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.

Local governing bodies are prohibited from publishing any information that is protected under federal or state law, including but not limited to confidential records.

Proposal

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cc : Secretary of Finance

Date: 1/28/2012 KP
DLAS File NameHB255FE161