

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 2815-02
Bill No.: Perfected SCS for SB 782
Subject: County Treasurers
Type: Original
Date: February 10, 2004

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Oversight assumes this proposal is procedural by providing for a way to replace County Treasurers when they become incapacitated or unable to perform the duties of their office. Oversight assumes that many counties Treasurers' currently have Deputy Treasurers to assist them and assumes there would be no fiscal impact. Oversight assumes no state fiscal impact.

Oversight assumes in counties that have no Deputy Treasurer appointed, and a vacancy would occur, then the County Commission would need to appoint a Deputy Treasurer and fix compensation accordingly. Oversight would expect insignificant fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Local Government

FY 2005
(10 Mo.)

FY 2006

FY 2007

\$0

\$0

\$0

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This act requires each County Treasurer to designate in writing a qualified individual to act temporarily on his/her behalf in the instance when the County Treasurer is incapacitated so as to be unable to complete the duties of the office.

The act requires that the designee cannot by statute be ineligible to serve as a County Treasurer. The designee must also take an oath and give a bond in the same manner as the County Treasurer. The designee shall only be given authority to perform the duties of the County Treasurer until the County Treasurer confirms in writing that he/she has the requisite capacity to act again as county treasurer or for a maximum of 60 days, whichever occurs first. Sixty days after the designee has taken the oath of office, the office shall be considered vacant and filled according to the provisions of Section 105.030, RSMo.

The act provides that a County Treasurer must settle his or her accounts in June and December each year. When there is a vacancy, the County Commission, except in counties with a charter form of government, must appoint a Deputy Treasurer or other qualified person to serve until the treasurer returns or the term expires. The interim treasurer or treasurer will be responsible for settling accounts and delivering everything needed by the successor.

The act also requires that the County Commission attest to the accounting of school money by the Treasurer or interim Treasurer. Such order is entered into record and is a discharge of liability of the Treasurer.

The act provides for the County Commission, except in counties with a charter form of government, to appoint an acting Treasurer when there is a vacancy and no Deputy Treasurer. The County Commission must employ and pay the staff necessary to perform the duties of the office.

DESCRIPTION continued

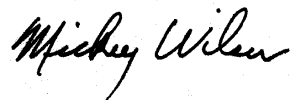
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

None

NOT RESPONDING

Boone County Treasurer
Stone County Treasurer
Johnson County Treasurer
Callaway County Treasurer
Franklin County Treasurer
Andrew County Treasurer
Jasper County Treasurer



Mickey Wilson, CPA
Director
February 10, 2004