



Senate Fiscal Agency
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BILL ANALYSIS

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Senate Bill 657 (Substitute S-1 as reported)
Sponsor: Senator Mike Goschka
Committee: Local, Urban and State Affairs

CONTENT

The bill would amend Public Act 275 of 1913, which provides for the creation and operation of county boards of auditors, to repeal a section that allows a board of auditors that was operating under a special or local act to continue operating after the special or local act was repealed, and would require that the board be abolished.

Under Section 4a of the Act, any board of county auditors operating under a special or local act, upon repeal of the special or local act, must be considered as operating under the provisions of the Act without formal reorganization, and it must function and be governed accordingly.

The bill would repeal Section 4a. Additionally, any board of county auditors operating under Section 4a would be abolished and not authorized to continue to operate after the bill's effective date.

MCL 47.4a

Legislative Analyst: J.P. Finet

FISCAL IMPACT

The bill would have no effect on State revenue or expenditures. The bill would have no effect on local government revenue. The bill could alter local government expenditures by an unknown amount, depending on the circumstances. To the extent that a county still has a board of county auditors that comes under the authority of Public Act 275 of 1913, the bill would eliminate that board and thus reduce expenditures in the affected county. For a board of county auditors still operating under a local act, if that act were repealed, then the bill would result in the dissolution of the board, thus reducing local unit expenditures by the amount of funding the board received. For the county, the bill would have no fiscal impact by itself, but could result in a fiscal impact when combined with the future repeal of the local act authorizing a board of county auditors.

This estimate is preliminary and will be revised as new information becomes available.

Date Completed: 9-23-05

Fiscal Analyst: David Zin