



Senate Fiscal Agency
P. O. Box 30036
Lansing, Michigan 48909-7536



Telephone: (517) 373-5383
Fax: (517) 373-1986
TDD: (517) 373-0543

House Bill 6239 (Substitute H-1 as passed by the House)
Sponsor: Representative Dave Hildenbrand
House Committee: Local Government and Urban Policy
Senate Committee: Local, Urban and State Affairs

Date Completed: 11-29-06

CONTENT

The bill would amend Public Act 174 of 1943 (which establishes the fiscal year for counties, county road commissions, and other county agencies) to allow a county board of commissioners and a county road commission to choose a fiscal year from among several prescribed options.

Under the Act, the fiscal year for a county with a population of less than 1.5 million must be the calendar year, and annual reports required by law and based on accounting completed within the fiscal year must be filed within 30 days after the board's April meeting. If a county board of commissioners so determines, however, the county's fiscal year begins on October 1 and ends on the succeeding September 30. In this case, annual reports must be filed before the following March 1.

Under the bill, if a county board of commissioners so determined, a county could establish a fiscal year beginning October 1 and ending September 30, or beginning July 1 and ending June 30. Annual reports would be due six months from the end of the fiscal year.

Currently, a county road commission of a county with a population of less than 1.5 million must have the same fiscal year as the county unless, in a county with a fiscal year ending on December 31, the road commission determines that its fiscal year begins on October 1 and ends the succeeding September 30.

The bill would eliminate the requirement that the county road commission have the same fiscal year as the county. Additionally, the county road commission of a county with a population under 1.5 million could establish a fiscal year beginning January 1 and ending December 31, beginning July 1 and ending June 30, or beginning October 1 and ending September 30. As currently required, a county road commission's annual report would have to be made within five months after the end of the road commission's fiscal year.

MCL 45.201

Legislative Analyst: Julie Cassidy

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.