CHAPTER 558

H.B. No. 2151

An Act relating to the fiscal year in certain counties.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Chapter 627, Acts of the 64th Legislature, Regular Session, 1975 (Article 1644e, Vernon's Texas Civil Statutes), is amended by amending Sections 1-4 and adding Section 1A to read as follows:

- Sec. 1. The commissioners court of a county at a regular meeting may adopt an order making the fiscal year of the county a one-year period beginning on October 1 of each year.
- Sec. 1A. The commissioners court of a county having a population of 2.2 million or more, according to the most recent federal census, at a regular meeting may adopt an order making the fiscal year of the county a one-year period beginning on October 1 of each year or a one-year period beginning on March 1 of each year. The order may provide for the transition from one fiscal year to another by designating an interim fiscal year that may be longer or shorter than a 12-month period.
- Sec. 2. The fiscal year of a county is a calendar year unless the commissioners court has adopted a different fiscal year under [that begins on October 1 pursuant to] Section 1 or 1A of this Act.
- Sec. 3. If the commissioners court of a county adopts a fiscal year under Section 1 or 1A of this Act [that begins on October 1], it may revert to a fiscal year based on a calendar year by adopting an order to that effect at a regular meeting.
- Sec. 4. If a law prescribes a certain date or month each year for taking action with regard to a county budget, and the law is based on the assumption that the county fiscal year is a calendar year, in counties that have a fiscal year other than the calendar year [that begins on October 1] the law shall be construed as prescribing a date or month bearing the same relationship to the beginning of the fiscal year as [three months earlier than] the date or month specified in the law bears to January 1.
- SECTION 2. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on April 18, 1985, by the following vote: Yeas 139, Nays 0, 2 present, not voting; passed by the Senate on May 24, 1985, by the following vote: Yeas 29, Nays 0.

Approved: June 12, 1985 Effective: Immediately