

## Session 107 - (1987-1988)

### **H\*2264 (Rat #0384, Act #0365 of 1988) General Bill, By Sheheen**

A Bill to amend Chapter 1 of Title 6, Code of Laws of South Carolina, 1976, relating to provisions applicable to political subdivisions, so as to add Section 6-1-50 to require a county and municipality which receives revenue from state aid to submit to the Comptroller General on an annual basis a financial report containing the sources of revenue, expenditures by category, indebtedness, and such other information as the Comptroller General requires, to provide that the Comptroller General, in conjunction with the Budget and Control Board, the Division of Research and Statistical Services, shall determine the contents of the report and the date of submission, to require a penalty for failure to submit the report, and require that a comprehensive report by the Budget and Control Board, Division of Research and Statistical Services, in conjunction with the Comptroller General, Advisory Commission on Intergovernmental Relations, and the Bureau of Governmental Research and Services of the University of South Carolina be submitted to the General Assembly no later than June first of each year; to amend Article 1 of Chapter 15 of Title 11, relating to the general provision dealing with bonds of political subdivisions by adding Section 11-15-100 so as to require counties, municipalities, school districts, and special purpose districts to file certain information in the office of the State Treasurer prior to incurring any general obligation or revenue obligation indebtedness unless they file certain information with the State Treasurer, to require the State Treasurer to annually survey the counties, municipalities, school districts, and special purpose districts to maintain a current record of their obligations, and require the State Treasurer to provide the Comptroller General a statement of obligations of all political subdivisions; to amend Section 4-9-150, relating to the requirement that a county council conduct an annual independent audit of the financial records and transactions of the county, so as to require that a copy of the audit be submitted to the Comptroller General no later than January first each year following the close of the books of the previous year; to amend Section 11-3-190, relating to the requirement that abstracts for settlement with county treasurers be entered in a book to be kept by him, so as to require the abstracts in a file instead of a book; to amend Section 12-45-260, relating to the requirement that the county treasurer report to the county supervisor the amount of funds collected for and on account of the county and the character of the funds, so as to change the date the report is required and that it must be made to the chief administrative officer of the county instead of the county supervisor and require the report to contain the amount of funds received instead of collected; to amend Section 12-45-280, relating to the requirement that the county treasurer's report to the county superintendent of education an itemized statement of amounts of collection and disbursement by school districts made by him for the previous calendar year on various taxes, so as to require the report to be made to the chief executive officer of each school district instead of the county superintendent of education, provide for collection instead of receipt of the amounts to be included in the report, delete references to the specific taxes required to be included in the report and delete the requirement that the county treasurer report the total amounts received for the period from any other taxes not collected for any special school district; to amend Section 12-45-340, relating to the requirement that a settlement sheet be signed by the county supervisor, county treasurer, and county superintendent of education, so as to require only the county treasurer to sign the settlement sheet; and to repeal Sections 12-45-270 relating to the county treasurer's monthly report, 12-45-310 relating to the requirement that county supervisors and superintendents of education be notified of the day of settlement, 12-45-320 relating to the requirement that the auditor of each county shall notify the foreman of the grand jury and the Comptroller General of the day upon which the settlement is to be made, and 12-45-360 relating to the requirement that the Comptroller General and the foreman of the grand jury shall report any irregularity or violation of law to the court of general sessions of the counties where the irregularities or violations of law have been discovered.-amended title

<b>01/27/87</b>	<b>House</b>	<b>Introduced and read first time HJ-220</b>
<b>01/27/87</b>	<b>House</b>	<b>Referred to Committee on Ways and Means HJ-222</b>
<b>04/14/87</b>	<b>House</b>	<b>Committee report: Favorable with amendment Ways and Means HJ-1807</b>
<b>04/16/87</b>	<b>House</b>	<b>Amended HJ-1985</b>
<b>04/16/87</b>	<b>House</b>	<b>Read second time HJ-1989</b>
<b>04/21/87</b>	<b>House</b>	<b>Read third time and sent to Senate HJ-2035</b>
<b>04/22/87</b>	<b>Senate</b>	<b>Introduced and read first time SJ-1423</b>
<b>04/22/87</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-1425</b>
<b>01/28/88</b>	<b>Senate</b>	<b>Committee report: Favorable with amendment Finance SJ-17</b>
<b>02/04/88</b>	<b>Senate</b>	<b>Amended SJ-32</b>
<b>02/09/88</b>	<b>Senate</b>	<b>Read second time SJ-20</b>
<b>02/23/88</b>	<b>Senate</b>	<b>Read third time SJ-15</b>
<b>02/23/88</b>	<b>Senate</b>	<b>Returned SJ-15</b>
<b>02/24/88</b>	<b>House</b>	<b>Concurred in Senate amendment and enrolled HJ-1412</b>

**03/08/88**            **Ratified R 384**  
**03/14/88**            **Signed By Governor**  
**03/14/88**            **Effective date 07/01/88**  
**03/14/88**            **Act No. 365**  
**03/15/88**            **Copies available**