

SENATE BILL NO. 244

1/24 Introduced
1/25 Referred to Local Government
2/12 Hearing
2/15 Committee Report-Bill Do Pass
2/18 2nd Reading Pass
2/20 3rd Reading Pass

Transmitted to House

2/27 Referred to Local Government
3/21 Hearing
3/22 Adverse Committee Report
3/23 Bill Killed

Senate BILL NO. 244
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INTRODUCED BY *[Handwritten signature]*

A BILL FOR AN ACT ENTITLED: "AN ACT DELETING SOME ACCOUNTING REQUIREMENTS OF A COUNTY TREASURER RELATING TO SCHOOL DISTRICT BUDGETED FUNDS; AMENDING SECTION 20-9-212, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 20-9-212, MCA, is amended to read:

"20-9-212. Duties of county treasurer. The county treasurer of each county shall:

(1) receive and hold all school money subject to apportionment and keep a separate accounting of its apportionment to the several districts which are entitled to a portion of such money according to the apportionments ordered by the county superintendent. A separate accounting shall be maintained for each county fund supported by a countywide levy for a specific, authorized purpose, including:

- (a) the basic county tax in support of the elementary foundation programs;
- (b) the basic special tax for high schools in support of the high school foundation programs;
- (c) the county tax in support of the county's high

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- school transportation obligation;
- (d) the county tax in support of the high school obligations to the retirement systems of the state of Montana;
- (e) any additional county tax required by law to provide for deficiency financing of the elementary foundation programs;
- (f) any additional county tax required by law to provide for deficiency financing of the high school foundation programs; and
- (g) any other county tax for schools, including the community colleges, which may be authorized by law and levied by the county commissioners;
- (2) whenever requested, notify the county superintendent and the superintendent of public instruction of the amount of county school money on deposit in each of the funds enumerated in subsection (1) of this section and the amount of any other school money subject to apportionment and apportion such county and other school money to the districts in accordance with the apportionment ordered by the county superintendent;
- ~~(3) keep a separate accounting of the expenditures for each budgeted fund included in the final budget of each district;~~
- (4)(3) keep a separate accounting of the receipts,



1 expenditures, and cash balances for each budgeted fund
 2 included in the final budget of each district and for each
 3 nonbudgeted fund established by each district;

4 {5}{4} except as otherwise limited by law, pay all
 5 warrants properly drawn on the county or district school
 6 money and properly endorsed by their holders;

7 {6}{5} receive all revenue collected by and for each
 8 district and deposit these receipts in the fund designated
 9 by law or by the district if no fund is designated by law.
 10 Interest and penalties on delinquent school taxes shall be
 11 credited to the same fund and district for which the
 12 original taxes were levied.

13 {7}{6} send all revenues received for a joint
 14 district, part of which is situated in his county, to the
 15 county treasurer designated as the custodian of such
 16 revenues, no later than December 15 of each year and every 3
 17 months thereafter until the end of the school fiscal year;

18 {8}{7} register district warrants drawn on a budgeted
 19 fund in accordance with 7-6-2604 when there is insufficient
 20 money available in the sum of money in all funds of the
 21 district to make payment of such warrant. Redemption of
 22 registered warrants shall be made in accordance with
 23 7-6-2116, 7-6-2605, and 7-6-2606.

24 {9}{8} invest the money of any district as directed by
 25 the trustees of the district;

1 {10}{9} give each month to the trustees of each
 2 district an itemized report for each fund maintained by the
 3 district, showing the paid warrants, outstanding-warrants,
 4 registered warrants, amounts and types of revenue received,
 5 and the cash balance; and

6 {11}{10} remit promptly to the state treasurer receipts
 7 for the county tax for a postsecondary vocational-technical
 8 center when levied by the board of county commissioners."

-End-

APPROVED BY COMM.
ON LOCAL GOVERNMENT

Senate BILL NO. *244*

INTRODUCED BY

[Handwritten signatures]

A BILL FOR AN ACT ENTITLED: "AN ACT DELETING SOME ACCOUNTING REQUIREMENTS OF A COUNTY TREASURER RELATING TO SCHOOL DISTRICT BUDGETED FUNDS; AMENDING SECTION 20-9-212, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 20-9-212, MCA, is amended to read:

"20-9-212. Duties of county treasurer. The county treasurer of each county shall:

(1) receive and hold all school money subject to apportionment and keep a separate accounting of its apportionment to the several districts which are entitled to a portion of such money according to the apportionments ordered by the county superintendent. A separate accounting shall be maintained for each county fund supported by a countywide levy for a specific, authorized purpose, including:

(a) the basic county tax in support of the elementary foundation programs;

(b) the basic special tax for high schools in support of the high school foundation programs;

(c) the county tax in support of the county's high

school transportation obligation;

(d) the county tax in support of the high school obligations to the retirement systems of the state of Montana;

(e) any additional county tax required by law to provide for deficiency financing of the elementary foundation programs;

(f) any additional county tax required by law to provide for deficiency financing of the high school foundation programs; and

(g) any other county tax for schools, including the community colleges, which may be authorized by law and levied by the county commissioners;

(2) whenever requested, notify the county superintendent and the superintendent of public instruction of the amount of county school money on deposit in each of the funds enumerated in subsection (1) of this section and the amount of any other school money subject to apportionment and apportion such county and other school money to the districts in accordance with the apportionment ordered by the county superintendent;

~~{3}--keep-a-separate-accounting-of-the-expenditures-for each--budgeted--fund--included--in--the-final-budget-of-each district;~~

~~{4}~~(3) keep a separate accounting of the receipts,



1 expenditures, and cash balances for each budgeted fund
2 included in the final budget of each district and for each
3 nonbudgeted fund established by each district;

4 ~~(5)~~(4) except as otherwise limited by law, pay all
5 warrants properly drawn on the county or district school
6 money and properly endorsed by their holders;

7 ~~(6)~~(5) receive all revenue collected by and for each
8 district and deposit these receipts in the fund designated
9 by law or by the district if no fund is designated by law.
10 Interest and penalties on delinquent school taxes shall be
11 credited to the same fund and district for which the
12 original taxes were levied.

13 ~~(7)~~(6) send all revenues received for a joint
14 district, part of which is situated in his county, to the
15 county treasurer designated as the custodian of such
16 revenues, no later than December 15 of each year and every 3
17 months thereafter until the end of the school fiscal year;

18 ~~(8)~~(7) register district warrants drawn on a budgeted
19 fund in accordance with 7-6-2604 when there is insufficient
20 money available in the sum of money in all funds of the
21 district to make payment of such warrant. Redemption of
22 registered warrants shall be made in accordance with
23 7-6-2116, 7-6-2605, and 7-6-2606.

24 ~~(9)~~(8) invest the money of any district as directed by
25 the trustees of the district;

1 ~~(10)~~(9) give each month to the trustees of each
2 district an itemized report for each fund maintained by the
3 district, showing the paid warrants, ~~outstanding-warrants,~~
4 registered warrants, amounts and types of revenue received,
5 and the cash balance; and
6 ~~(11)~~(10) remit promptly to the state treasurer receipts
7 for the county tax for a postsecondary vocational-technical
8 center when levied by the board of county commissioners."

-End-

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(c) the county tax in support of the county's high

1 school transportation obligation;

2 (d) the county tax in support of the high school
3 obligations to the retirement systems of the state of
4 Montana;

5 (e) any additional county tax required by law to
6 provide for deficiency financing of the elementary
7 foundation programs;

8 (f) any additional county tax required by law to
9 provide for deficiency financing of the high school
10 foundation programs; and

11 (g) any other county tax for schools, including the
12 community colleges, which may be authorized by law and
13 levied by the county commissioners;

14 (2) whenever requested, notify the county
15 superintendent and the superintendent of public instruction
16 of the amount of county school money on deposit in each of
17 the funds enumerated in subsection (1) of this section and
18 the amount of any other school money subject to
19 apportionment and apportion such county and other school
20 money to the districts in accordance with the apportionment
21 ordered by the county superintendent;

22 ~~{3}--keep-a-separate-accounting-of-the-expenditures-for~~
23 ~~each--budgeted--fund--included--in--the-final-budget-of-each~~
24 ~~district;~~

25 ~~{4}~~{3} keep a separate accounting of the receipts,

1 expenditures, and cash balances for each budgeted fund
 2 included in the final budget of each district and for each
 3 nonbudgeted fund established by each district;

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 7 for the county tax for a postsecondary vocational-technical
 8 center when levied by the board of county commissioners."

-End-