SENATE BILL REPORT HB 2848

As Reported by Senate Committee On: Government Operations & Elections, February 25, 2010

Title: An act relating to repealing RCW 36.32.210

Brief Description: Repealing RCW 36.32.210.

Sponsors: Representative Alexander.

Brief History: Passed House: 2/10/10, 96-0.

Committee Activity: Government Operations & Elections: 2/25/10 [DP, w/oRec].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

Majority Report: Do pass.

Signed by Senators Fairley, Chair; Oemig, Vice Chair; Benton, McDermott, Pridemore and Swecker.

Minority Report: That it be referred without recommendation.

Signed by Senator Roach, Ranking Minority Member.

Staff: Edward Redmond (786-7471)

Background: Current law requires the county commissioners of each county to annually submit an inventory of the county's capitalized assets to the county auditor. The inventory must: (1) be kept in accordance with standards established by the State Auditor; (2) list the date of acquisition, price, estimated life, and full description of all assets on hand; (3) list all equipment purchased, sold, or disposed of in the proceeding 12 months; and (4) list any individual receiving payment for the sale of an asset to the county.

Inventories must be filed with the county auditor as a public record subject to public inspection. Any county commissioner who fails to file or willfully makes a false statement in the inventory is guilty of a gross misdemeanor. The county prosecuting attorney is responsible for instituting proceedings against the offending official and taking appropriate actions to remove the official from office.

According to the State Auditor's Office, capitalized assets are tangible and intangible assets that are used by the county and have initial useful lives extending beyond a single reporting

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period. Examples include land and improvements to land, buildings and building improvements, parking lots, vehicles, machinery and equipment, works of art and historical treasures, infrastructure assets, and other tangible and intangible assets used by the county.

Summary of Bill: Revised Code of Washington 36.32.210, requiring county commissioners to annually submit an inventory of all capitalized assets to the county auditor, is repealed.

Appropriation: None.

Fiscal Note: Not requested.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: PRO: This is an oversight of the county auditor's clean up bill from last year. We thought we took care of this issue. It is an unreasonable expectation to require county commissioners to attest to the fact that a document in front of them accounts for all the assets of the county. Under current law, the county commissioners could be held liable for a gross misdemeanor, prosecuted, and removed from office if the information they give is not accurate. Today all our computers are inventoried and available for inspection by the county auditors or state auditors. This RCW is thus obsolete and should be removed.

CON: Without a penalty laws do not get enforced; no one obeys them. There are some county officials who do not believe in following the law. They need to be held accountable at least for the large assets the county owns. The current law needs to be altered so that the penalty is not so severe and only the major assets need to be inventoried. It should not, however, be abolished because it would reduce accountability. Additionally, abolishing this statute will reduce the citizens' ability to know what the county has and how well the funds of the public are being administered.

Persons Testifying: PRO: Representative Alexander, prime sponsor.

CON: Arthur West, citizen.