

SSB 6324 - S AMD 1049
By Senator Takko

ADOPTED 02/14/2020

1 On page 1, line 8, after "section" strike ", "special" and insert
2 ":

3 (a) "Special"

4 On page 1, after line 14, insert the following:

5 "(b) "Unauditable" means a special purpose district that the
6 state auditor has determined to be incapable of being audited because
7 the special purpose district has improperly maintained, failed to
8 maintain, or failed to submit adequate accounts, records, files, or
9 reports for an audit to be completed for three years."

10 On page 2, beginning on line 28, after "have" strike all material
11 through "section" on line 29 and insert "been determined to be
12 unauditable"

13 On page 3, beginning on line 2, after "districts" strike all
14 material through "section" on line 3 and insert "have been determined
15 to be unauditale"

16 On page 3, beginning on line 36, after "has" strike all material
17 through "years" on line 38 and insert "been determined to be
18 unauditable by the state auditor;

19 (4) "Unauditable" means a special purpose district that the state
20 auditor has determined to be incapable of being audited because the
21 special purpose district has improperly maintained, failed to
22 maintain, or failed to submit adequate accounts, records, files, or
23 reports for an audit to be completed for three years"

EFFECT: Requires the state auditor to annually notify counties and the state treasurer if any special purpose districts have been determined to be unauditale. Specifies that if a county or the state treasurer is notified, the special purpose district and the county auditor are prohibited from issuing any warrants against the funds of the district, and the state treasurer may not distribute any local sales and use taxes, until the district has had its report certified. Allows a county to dissolve a special purpose district if it has been determined to be unauditale. Defines "unauditale" as a special purpose district that the state auditor has determined to be

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incapable of being audited because the special purpose district has improperly maintained, failed to maintain, or failed to submit adequate accounts, records, files, or reports for an audit to be completed for three years.

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