

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE B. COUNTY FINANCES

CHAPTER 112. COUNTY FINANCIAL ACCOUNTING

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 112.001. ACCOUNTING SYSTEM IN COUNTY WITH COUNTY AUDITOR AND POPULATION OF LESS THAN 190,000. In a county with a population of less than 190,000, the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section [112.003](#), that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county. Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.002. ACCOUNTING SYSTEM IN COUNTY WITH COUNTY AUDITOR AND POPULATION OF 190,000 OR MORE. (a) In a county with a population of 190,000 or more, the county auditor shall prescribe the system of accounting for the county.

(b) The county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section [112.003](#), that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds.

(c) A regulation adopted under this section may not be inconsistent with generally accepted accounting principles as established by the Governmental Accounting Standards Board. Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1999, 76th Leg., ch. 761, Sec. 1, eff. Aug. 30, 1999.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 1224 (H.B. [2365](#)), Sec. 3, eff. June 15, 2007.

Acts 2017, 85th Leg., R.S., Ch. 1047 (H.B. [1930](#)), Sec. 2, eff.

June 15, 2017.

Sec. 112.003. COMPTROLLER'S AUTHORITY TO PRESCRIBE FORMS AND DETERMINE MANNER OF STATING ACCOUNTS; UNIFORM CHART OF ACCOUNTS. (a) The comptroller of public accounts shall prescribe and prepare the forms to be used by county officials in the collection of county revenue, funds, fees, and other money and in the disbursement of funds. The comptroller shall prescribe the manner of keeping and stating the accounts of the officials.

(b) A county may use the uniform chart of accounts developed and recommended by the Texas County Financial Data Advisory Committee and implemented by the comptroller in reporting financial data or other pertinent information to the state.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 2001, 77th Leg., ch. 676, Sec. 1, eff. Sept. 1, 2001.

Sec. 112.004. ACCOUNTS KEPT FOR OFFICERS BY COUNTY CLERK.

(a) This section applies only to a county that does not have the office of county auditor.

(b) The county clerk shall keep in the county finance ledger an account for each officer of the county, district, or state who is authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county. At the top of each page in an officer's account, the clerk shall state the name of the officer and the title of the office.

(c) The clerk shall keep any other accounts necessary to carry out the purposes of this subtitle and shall conveniently index the accounts.

(d) The clerk shall enter items daily in the proper accounts.

(e) Every financial report and voucher must be filed with the clerk, who shall effectively preserve the report or voucher and note it briefly in the proper account.

(f) The clerk shall balance each account maintained under this section.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.005. ACCOUNTS KEPT FOR OFFICERS BY COUNTY AUDITOR.

(a) The county auditor shall maintain an account for each county, district, or state officer authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county.

(b) In the account, the auditor shall detail the items of indebtedness charged against that officer and the manner of discharging the indebtedness.

(c) The auditor shall require each person who receives money that belongs to the county or who has responsibility for the disposition or management of any property of the county to render statements to the auditor.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.006. GENERAL OVERSIGHT AUTHORITY OF COUNTY

AUDITOR. (a) The county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county.

(b) The county auditor shall see to the strict enforcement of the law governing county finances.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.007. COUNTY AUDITOR'S RECORDS OF COUNTY FINANCIAL

TRANSACTIONS. The county auditor shall keep a general set of records to show all the transactions of the county relating to accounts, contracts, indebtedness of the county, and county receipts and disbursements.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.009. COUNTY AUDITOR PERFORMING DUTIES INSTEAD OF

COUNTY CLERK. If a duty imposed by this subtitle on the county auditor is the same or nearly the same as a duty imposed by law on the county clerk, the county clerk is relieved of the duty.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.010. COUNTY FISCAL YEAR. (a) The county fiscal year is the calendar year unless the commissioners court of the county adopts a different fiscal year as provided by Subsection (b) or (c).

(b) At a regular meeting, the commissioners court of a county may by order adopt as the county fiscal year a one-year period that begins on October 1 of each year.

(c) At a regular meeting, the commissioners court of a county with a population of 3.3 million or more may by order adopt as the county fiscal year a one-year period that begins on October 1 or March 1 of each year. In the order, the commissioners court 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.

(d) The commissioners court of a county that has adopted a fiscal year under Subsection (b) or (c) may, by order adopted at a regular meeting, revert to a fiscal year that is the calendar year.

(e) If a law prescribes a certain date or month each year for an action relating to a county budget and the law is based on the assumption that the county fiscal year corresponds to the calendar year, in a county that has a fiscal year other than the calendar year the law shall be construed as prescribing a date or month that bears the same relationship to the beginning of the fiscal year that the specified date or month bears to January 1.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 2001, 77th Leg., ch. 669, Sec. 49, eff. Sept. 1, 2001.

SUBCHAPTER B. TAX ACCOUNTS AND RECORDS

Sec. 112.031. ACCOUNT FOR TAX ASSESSOR-COLLECTOR. In keeping an account for the county tax assessor-collector, the county clerk must:

(1) keep a separate account for each separate fund on the tax rolls;

(2) state in each separate account the name of the tax assessor-collector, the character of the fund entered on the tax rolls, and the year for which the tax is assessed; and

(3) keep separate and distinct the taxes assessed for each year.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.032. RECEIPT FOR TAX ROLLS; CREDITS. (a) When the tax rolls are ready for delivery to the tax assessor-collector, the court or officer that has control of the tax rolls shall obtain a written receipt from the tax assessor-collector for the rolls.

(b) The receipt must specify the amount assessed and due to the county as listed on the tax rolls and shall state separately the amount assessed to each fund.

(c) The court or officer shall deliver the receipt to the county clerk, who shall charge in the proper account in the county finance records the tax assessor-collector with the amount stated in the receipt. Those amounts shall be treated as debts owed to the county by the tax assessor-collector.

(d) The tax assessor-collector shall discharge the indebtedness within the time prescribed by law by filing receipts with the county clerk for the discharged indebtedness as follows:

(1) the commission due to the tax assessor-collector;

(2) proper vouchers for any amount that the tax assessor-collector is required to pay out of money on hand; and

(3) the county treasurer's receipt for the money paid into the treasury.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.033. INDIGENT AND DELINQUENT TAX LISTS. (a) The tax assessor-collector shall make separate lists of indigent and delinquent taxpayers. Each list must show the name of the taxpayer and the amount owed.

(b) The commissioners court shall carefully examine each list and shall, by an order entered on the minutes of the court, state the names of the taxpayers and the amounts that are judged uncollectible.

(c) After the order has been made and entered, the tax assessor-collector is entitled to be credited with the amounts judged uncollectible in the proper accounts in the county finance

records.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.034. DELIVERY OF TAX ROLLS TO SUCCESSOR. (a) On leaving office, the outgoing tax assessor-collector shall deliver the tax rolls in that officer's possession to the successor officer. The successor officer shall give to the outgoing tax assessor-collector a written receipt for the amount of taxes owed on those rolls.

(b) The receipt must specify the amount of each fund and each year separately and must also indicate the amount due on the indigent and delinquent taxpayer lists.

(c) The outgoing tax assessor-collector shall deliver the receipts to the county clerk, who shall enter those allowed by the commissioners court to the credit of the officer who presents them. The clerk shall charge the credited amounts to the successor officer in the proper accounts.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.035. OCCUPATION TAX RECORDS. (a) The tax assessor-collector shall collect all occupation taxes owed to the county without assessment. That officer shall give the person who pays the tax a written receipt that states the person's name, the occupation for which the tax is imposed, the period for which the tax payment is made, and the amounts collected for the state and for the county.

(b) On payment of the tax, the tax assessor-collector shall:

(1) issue the person a license in the name of the state, the county, or both, according to the tax that the person paid, that authorizes the person to engage in the occupation during the period for which the tax is paid; and

(2) pay into the treasury the amount of the tax collected for the county.

(c) The tax assessor-collector shall keep an occupation tax account.

(d) At the end of each month, the tax assessor-collector shall make two reports. The tax assessor-collector shall mail the

first report, relating to licenses issued on taxes paid to the state, to the comptroller of public accounts. If authorized by the comptroller, the report may be submitted electronically instead of by mail. The tax assessor-collector shall file the second report, relating to licenses issued on taxes paid to the county, with a county officer designated by the commissioners court. Each report must contain the information stated in the receipt for the tax and shall be dated and signed under the tax assessor-collector's official seal.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2005, 79th Leg., Ch. 573 (H.B. [1471](#)), Sec. 1, eff. September 1, 2005.

SUBCHAPTER C. OTHER SPECIFIC ACCOUNTS

Sec. 112.051. SHERIFF ACCOUNT. (a) Except as provided by Subsection (c), the county clerk shall keep an account for the county sheriff that charges the sheriff with each judgment, fine, forfeiture, or penalty that is payable to and rendered in any court of the county and that the sheriff is charged by law to collect. The sheriff may discharge the liability by producing the county treasurer's receipt that shows payment of the judgment, fine, forfeiture, or penalty.

(b) The sheriff may also discharge the liability by showing to the satisfaction of the commissioners court that the judgment, fine, forfeiture, or penalty cannot be collected or that it has been discharged through imprisonment or labor or by escape occurring without the sheriff's fault or neglect. The sheriff must obtain an order of the commissioners court that allows the discharge.

(c) The sheriff is not liable for a judgment, fine, forfeiture, or penalty if the judgment, fine, forfeiture, or penalty is collected by:

(1) a public or private vendor under Article [103.0031](#), Code of Criminal Procedure; or

(2) the county treasurer or county auditor as required by Section [154.011](#).

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1995, 74th Leg., ch. 217, Sec. 4, eff. May 23, 1995.

Sec. 112.052. JUSTICE OF THE PEACE ACCOUNT. (a) Except as provided by Subsection (c), a fine imposed or a judgment rendered by a justice of the peace shall be charged against that justice.

(b) The justice may discharge the indebtedness by:

(1) filing with the county clerk the county treasurer's receipt for the amount of the indebtedness;

(2) showing to the satisfaction of the commissioners court that the justice has used due diligence to collect the amount without avail; or

(3) showing to the satisfaction of the commissioners court that the indebtedness has been satisfied by imprisonment or labor.

(c) The justice is not liable for a fine imposed or judgment rendered by the justice if the fine or judgment is collected by:

(1) a public or private vendor under Article 103.0031, Code of Criminal Procedure; or

(2) the county treasurer or county auditor as required by Section 154.011.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1995, 74th Leg., ch. 217, Sec. 5, eff. May 23, 1995.

Sec. 112.053. ESTRAY ACCOUNT. (a) If a notice of an estray is filed with the county clerk, the clerk shall keep an estray account on the debit side of the county finance ledger. The estray account must show the date of the notice, the name of the person who reported the estray, and a brief description of the animal. The clerk shall leave the amount of the charge blank until the sheriff files an account of the sale of the estray.

(b) When the account of the sale is filed, the county clerk shall enter the net amount due to the county from the sale in the blank in the estray account. When the county treasurer's receipt is presented to the clerk, indicating the amount paid into the county treasury because of the sale, the clerk shall enter that amount on the credit side of the estray account, showing the date, the name of

the person paying, the amount paid, and a brief description of the animal. The clerk shall then charge that amount on the debit side of the county treasurer's account.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 112.054. COUNTY TREASURER ACCOUNT. (a) The county clerk shall keep an account for the county treasurer in the county finance ledger. In that account, the clerk shall charge the treasurer separately with each amount for which the treasurer gives a receipt to the sheriff, county tax assessor-collector, or other person who pays the amount into the treasury.

(b) The clerk shall credit the treasurer with each amount paid out by the treasurer after the commissioners court has approved the treasurer's report of the payments. The clerk shall also credit the treasurer with the legal commissions of the treasurer's office.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.