

LOCAL GOVERNMENT CODE
TITLE 4. FINANCES
SUBTITLE B. COUNTY FINANCES
CHAPTER 113. MANAGEMENT OF COUNTY MONEY

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 113.0001. DEFINITIONS. In this chapter:

(1) "Depository" means the financial institution selected under Section 116.021 for safekeeping of the county treasury.

(2) "Depository account" means an account covered by the depository agreement, including required collateral.

(3) "Money" means an item or medium of exchange such as coins, currency, checks, or other means of payment, including electronic payment.

(4) "Treasury" means the money belonging to the county held by the county treasurer.

Added by Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 6, eff. September 1, 2011.

Sec. 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

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

Sec. 113.002. COUNTY TREASURER'S RECORD OF RECEIPTS AND EXPENDITURES. The county treasurer shall keep an account of the receipts and expenditures of all money that the treasurer receives by virtue of the office and of all debts due to and owed by the county. The treasurer shall keep accurate, detailed accounts of all the transactions of the treasurer's office.

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

Sec. 113.003. RECEIPT OF MONEY BY COUNTY TREASURER. The county treasurer shall receive all money belonging to the county

from whatever source it may be derived.

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

Sec. 113.004. CLASSES OF COUNTY FUNDS. (a) The county treasurer shall divide the funds received by the treasurer's office into three classes. The treasurer shall appropriate the money in each class of funds to the payment of the claims registered in the corresponding class of claims.

(b) The classes of funds consist of:

(1) jury fees, money received from the sale of estrays, and occupation taxes;

(2) money received under the provisions of a road and bridge law, including penalties recovered from railroads for the failure to repair crossings, and all fines and forfeitures; and

(3) other money received by the treasurer's office that is not otherwise appropriated by this section or by the commissioners court.

(c) The commissioners court, as it considers proper, may require other accounts to be kept, creating other classes of funds. The court may require scrip to be issued against those accounts and to be registered accordingly.

(d) The commissioners court by order may transfer money on hand from one fund to another as it considers necessary, but amounts that belong to the first class of funds may not be transferred from the payment of claims registered in that class unless there is an excess amount in that class.

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

Sec. 113.005. LIABILITY OF COUNTY TREASURER. (a) The county treasurer is not responsible for any loss of the county funds through the failure or negligence of a depository. This subsection does not release the treasurer from responsibility for a loss resulting from the official misconduct or negligence of the treasurer, including a misappropriation of the funds, or from responsibility for funds until a depository is selected and the funds are deposited.

(b) A treasurer who diverts money from an interest and

sinking fund or who applies money in that fund for a purpose other than as permitted by Section [113.041\(h\)](#) is:

(1) subject to a penalty of not less than \$500 or more than \$1,000; and

(2) liable for the amount of money that is diverted.

(c) The state is entitled to recover a penalty imposed under Subsection (b)(1). The amount of diverted money that is recovered under Subsection (b)(2) shall be paid into the county treasury to the credit of the fund from which it was diverted.

(d) The attorney general or the district attorney of the district in which the treasurer resides, or the county attorney in a county that is not served by a district attorney, may institute suit against the treasurer and the sureties on the treasurer's official bond to recover the amounts described by Subsection (b).

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1999, 76th Leg., ch. 227, Sec. 7, eff. Sept. 1, 1999.

Sec. 113.006. LIABILITY OF COUNTY TAX ASSESSOR-COLLECTOR.

A county tax assessor-collector and any surety on the assessor-collector's bond are relieved of responsibility for safekeeping funds collected from taxes after the funds are deposited as required by law with the county depository.

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

Sec. 113.008. RECONCILIATION OF DEPOSITORY ACCOUNTS.

(a) The county depository shall provide statements of all bank activity and documentation supporting a statement's transactions not less than once a month to the county treasurer.

(b) The county depository shall provide the information required by Subsection (a) to the official responsible for the account if:

(1) the checks and orders for payment are payable from funds under the direct authority of an official other than the county treasurer as provided by statute; and

(2) the official has not delegated the responsibility for reconciliation under Subsection (b-1).

(b-1) The official may request the county treasurer to be

responsible for the reconciliation of the checks and orders for payment payable from the funds that are under the direct authority of the official. Except as provided by Subsection (g), an official who fails to reconcile the official's special accounts monthly shall transfer responsibility for account reconciliation to the county treasurer. Unless the official and county treasurer set another period in writing for the duration of a transfer under this section, the transfer is effective for the duration of the term of office for the designating officer.

(c) In fulfilling the requirements of Subsections (a) and (b), the county depository shall provide, at the direction of the county treasurer and in accordance with the rules adopted by the Texas State Library and Archives Commission, originals, optical images, or electronic images of:

- (1) canceled checks and orders for payment;
- (2) deposit detail;
- (3) debit and credit memoranda; or
- (4) electronic transmission detail.

(d) The county treasurer shall:

(1) reconcile all balances and transactions for each treasury account in the county depository's statement of activity to the transactions and balances shown on the treasurer's records; and

(2) ensure all financial adjustments are made regarding the depository account as required.

(e) In this section, a reference to the county treasurer includes a person performing the duties of the county treasurer.

(f) Except as provided by Subsection (g), an official with special funds in the depository bank shall:

(1) reconcile all balances and transactions in the statement of activity to the transactions and balances shown on the official's records; and

(2) each month, ensure all financial adjustments resulting from the reconciliation are reported to the county auditor for entry in the general set of records and reflected in the cash receipts and disbursement registers of the county treasurer.

(g) Subsections (b-1) and (f)(2) do not apply to a special

fund administered by an attorney representing the state under Chapter 18, 47, or 59, Code of Criminal Procedure.

Added by Acts 1997, 75th Leg., ch. 140, Sec. 1, eff. Sept. 1, 1997.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 7, eff. September 1, 2011.

Sec. 113.009. CIVIL LIABILITY OF COUNTY TAX ASSESSOR-COLLECTOR; AUDIT BY COMPTROLLER. (a) Unless an audit of a county tax assessor-collector's office is conducted under Subsection (b), a civil cause of action may not be commenced against a county tax assessor-collector later than four (4) years after the term of the tax assessor-collector ends as provided by Subsection (d).

(b) The comptroller may conduct an audit of the books, records, and accounts of a county tax assessor-collector's office that relate to the assessor-collector's administration of public funds during a term of office. The comptroller shall provide an assessor-collector with notice of an audit under this subsection not later than the first anniversary of the date the term of office that is the subject of the audit ends. An audit must be completed not later than the second anniversary of the date the term of office that is the subject of the audit ends.

(c) If an audit is conducted under Subsection (b), a civil action described by Subsection (a) may not be commenced later than four (4) years after the date the audit conducted under Subsection (b) is completed.

(d) For purposes of this section, a term of office of an assessor-collector ends on:

(1) the date the term expires under law, whether or not the assessor-collector serves during the succeeding term, for an assessor-collector who is serving at the time the term expires; or

(2) the date a successor takes office for an assessor-collector who does not continue serving until the time the term expires under law.

Added by Acts 1999, 76th Leg., ch. 661, Sec. 1, eff. Sept. 1, 1999.

SUBCHAPTER B. DEPOSIT OF MONEY

Sec. 113.021. REQUIREMENT THAT MONEY BE DEPOSITED WITH COUNTY TREASURER; INTEREST. (a) The fees, commissions, funds, and other money belonging to a county shall be deposited with the county treasurer by the person who collects the money. The person must deposit the money in accordance with any applicable procedures prescribed by or under Section 112.001 or 112.002. However, the county tax assessor-collector must deposit the money in accordance with the procedures prescribed by or under the Tax Code and other laws.

(b) The county treasurer shall deposit the money in the county depository in the proper fund to the credit of the person or department collecting the money.

(c) The interest accruing on the money in the fund is for the benefit of the county in accordance with other law.

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

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 8, eff. September 1, 2011.

Sec. 113.022. TIME FOR MAKING DEPOSITS. (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received.

(b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section 116.113(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 836 (H.B. 892), Sec. 1, eff. September 1, 2007.

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 8, eff. September 1, 2011.

Sec. 113.023. DEPOSIT WARRANTS. (a) Except as provided by Subsection (c), each deposit made in the county treasury must be made on a deposit warrant. The deposit warrant authorizes the county treasurer to receive the amount stated in the warrant. The warrant must state the purpose for which the amount is received and the fund to which it is to be applied.

(b) The county treasurer shall keep the original deposit warrant. The county treasurer shall provide the county clerk or the county auditor with duplicate deposit warrants or a written report of all deposit warrants received that contains detailed information about each warrant. On the request of a person making a deposit, the county treasurer may provide a duplicate deposit warrant to the person. If the county has a county auditor, the auditor shall enter the amount in the auditor's books, charging the amount to the county treasurer and crediting the person who deposited the amount. The treasurer may receive money only through this procedure except as provided by Subsection (c).

(c) In a county with more than 2.2 million inhabitants, the county clerk is relieved of all duties under Subsections (a) and (b). In any other county that has the office of county auditor, the commissioners court by order may relieve the county clerk of all duties under Subsections (a) and (b). If the county clerk is relieved of duties, the county treasurer shall receive all deposits that are made in the county treasury. The county treasurer shall provide the county auditor with duplicate warrants or a written report of all warrants that contains detailed information about each warrant. On the request of a person making a deposit, the county treasurer may provide a duplicate warrant to the person. The county auditor shall prescribe a system, not inconsistent with this subsection, to be used by the county

treasurer for receiving and depositing money.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 2001, 77th Leg., ch. 669, Sec. 50, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 934 (H.B. 3439), Sec. 2, eff. September 1, 2007.

Sec. 113.024. DEPOSIT OF MONEY DOES NOT AFFECT OWNERSHIP. The deposit of money in a county treasury does not change the ownership of the money, except to indemnify the officer and the officer's surety, or any other owner of the money, during the period of deposit with the county.

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

SUBCHAPTER C. DISBURSEMENT OF MONEY

Sec. 113.041. DISBURSEMENT OF MONEY BY COUNTY TREASURER; PAYMENT BY CHECK OR ELECTRONIC TRANSMISSION; LOST OR DESTROYED INSTRUMENT. (a) The county treasurer shall disburse the money belonging to the county and shall pay and apply the money as required by law and as the commissioners court may require or direct, not inconsistent with law.

(b) Except as provided by Chapter 156, a person may not spend or withdraw money from the county treasury except by a check or order for payment drawn on the county treasury, whether or not the money is in a county depository as required by law.

(c) The county treasurer may not disburse money out of the county treasury without an order for payment from an officer who is authorized by law to issue the order.

(d) If the county treasurer doubts the legality or propriety of an order presented to the treasurer for payment, the treasurer may not make the payment. The treasurer shall report the matter to the commissioners court for the court's consideration and direction. The treasurer may require that the claim supporting the order be made available and verified by an affidavit after the claim is approved for payment by the commissioners court.

(d-1) In a county without a county auditor, the county

treasurer may not make a payment if the treasurer has reason to believe that the check or order for payment is not valid as a proper and budgeted item of expenditure. The treasurer shall report the matter to the commissioners court for consideration and direction.

(e) If the county treasurer is satisfied that an original check or other order drawn on the county treasury by a proper authority is lost or destroyed, the treasurer may issue a duplicate instrument in place of the original. The treasurer may not issue a duplicate until an applicant has filed an affidavit with the treasurer that states that the applicant is the true owner of the original instrument and that, to the best knowledge and belief of the applicant, the original is lost or destroyed.

(f) The treasurer may require an applicant for a duplicate instrument to execute a bond with two or more good and sufficient sureties in an amount that is double the amount of the claim. The bond must be:

- (1) notarized;
- (2) made payable to the county judge;
- (3) conditioned that the applicant will hold the county harmless;
- (4) conditioned that the applicant will return to the treasurer on demand by the treasurer the duplicate instrument or the amount of money named in the duplicate, including any costs that accrue against the county in collecting the amount; and
- (5) approved by the treasurer.

(g) If, after issuance of the duplicate instrument, the county treasurer determines that the duplicate was issued improperly or that the applicant or person to whom the duplicate was issued is not the owner of the original instrument, the treasurer shall immediately stop payment or demand the return of the amount paid by the county, if the duplicate is paid. If the person fails to return the amount of the instrument, the treasurer shall institute a suit for recovery through the office of the county or district attorney. Venue for the suit lies in the county in which the treasurer serves.

(h) A county treasurer may not honor a check or order for payment on the interest and sinking fund provided for a bond of the

county or pay out or divert money in that fund except to pay the principal of or interest on the bond or invest money in securities as provided by law.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1993, 73rd Leg., ch. 343, Sec. 1, eff. May 29, 1993; Acts 1999, 76th Leg., ch. 227, Sec. 8, eff. Sept. 1, 1999.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 9, eff. September 1, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 10, eff. September 1, 2011.

Sec. 113.042. ENDORSEMENT BY COUNTY TREASURER; OTHER REQUIREMENTS FOR ORDER FOR PAYMENT. (a) On the presentation of an order for payment, check, or voucher drawn by a proper authority, and if there are sufficient funds for payment on deposit in the account against which the instrument is drawn, the county treasurer shall endorse on the face of the instrument the order to pay the named payee and shall charge the amount in the treasurer's records to the fund on which it is drawn.

(b) The county treasurer may not issue and the county depository may not pay a check drawn on the county depository to take up an order for payment drawn by a proper authority, but the county treasurer shall, on the presentation of the order, endorse the order and deliver it to the payee, who may present it to the county depository for payment.

(c) The treasurer may not endorse an instrument designated as a time deposit until after the notice and time requirements in the depository contract that designates the funds as time deposits are met.

(d) If a bond, coupon, or other instrument is payable on its own terms at any place other than the county treasury, this section does not prevent the commissioners court from ordering the treasurer to place a sufficient sum at the location where the instrument is payable at the time and place of its maturity, as long as the payment is made in the manner prescribed by law.

(e) Each check or order for payment issued or drawn by an

officer under the provisions of this section is subject to all laws and rules relating to auditing and countersigning.

(f) Each order for payment or scrip issued against the county treasurer by a judge or court must be signed and attested by the clerk or judge of the court under that officer's official seal.

(g) A justice of the peace may not issue an order for payment against the county treasury for any purpose except as may be provided by the Code of Criminal Procedure.

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

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 11, eff. September 1, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 12, eff. September 1, 2011.

Sec. 113.043. COUNTERSIGNATURE BY COUNTY AUDITOR. In a county with a county auditor, the county treasurer and the county depository may not pay a check or order for payment unless it is countersigned by the county auditor to validate it as a proper and budgeted item of expenditure. This section does not apply to a check or order for jury service or for restitution collected on behalf of an individual as authorized by law.

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

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 13, eff. September 1, 2011.

Sec. 113.045. COMPARISON OF VOUCHERS AND REPORTS; TREASURER TO BE CREDITED. The county treasurer shall present to the commissioners court the vouchers relating to and accompanying each financial report for comparison with the report. All proper vouchers shall be allowed and the treasurer shall be credited with the amount of the vouchers.

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

Sec. 113.046. REGISTER OF ORDERS FOR PAYMENT ISSUED BY JUDGE OR CLERK. (a) The county auditor shall maintain a register of the

orders for payment issued on the county treasurer by a judge or by the district or county clerk. A register entry for an order must indicate the date of payment by the treasurer.

(b) On a form prepared by the auditor, the clerk or judge shall furnish the auditor with a daily itemized report that specifies the orders for payment issued, the number of orders, the amounts of the orders, the names of the persons to whom the orders are payable, and the purposes of the orders.

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

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 14, eff. September 1, 2011.

Sec. 113.047. DISBURSEMENTS FOR SALARIES OR EXPENSES. After the deposit of funds in a county depository, an officer may draw checks on the county treasurer to disburse the funds as payment for a salary or expenses authorized by law or in payment to the county or to the person to whom the funds belong.

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

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 330 (S.B. 354), Sec. 1, eff. May 31, 2019.

Sec. 113.048. DISBURSEMENT OF MONEY FOR JURY SERVICE. (a) Notwithstanding any other provision of this subchapter or other law to the contrary, a county treasurer may disburse to a person who reports for jury service and discharges the person's duty the daily amount of reimbursement for jury service expenses set by the commissioners court under Section 61.001, Government Code, by:

(1) using an electronic funds transfer system in accordance with Chapter 156;

(2) using a cash dispensing machine;

(3) issuing a debit card or a stored value card; or

(4) using any other method that the county treasurer and the commissioners court determine is secure, accurate, and cost-effective and that is convenient for persons who report for jury service.

(b) A system or method of payment adopted by a county treasurer under Subsection (a) may be implemented only if it is approved by the commissioners court and administered in accordance with the procedures established by the county auditor or by the chief financial officer of a county that does not have a county auditor.

(c) A system or method of payment authorized by this section may be used in lieu of or in addition to the issuance of checks or orders for payment authorized under this subchapter.

Added by Acts 2009, 81st Leg., R.S., Ch. 734 (S.B. 397), Sec. 1, eff. September 1, 2009.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 15, eff. September 1, 2011.

SUBCHAPTER D. SPECIAL PROVISIONS RELATING TO CLAIMS

Sec. 113.061. CLAIMS REGISTER. (a) The county treasurer shall maintain a record in which the treasurer shall register each claim against the county. The treasurer shall register the claims in the order in which they are presented. If more than one claim is presented at the same time, the treasurer shall register them in the order of their date.

(b) The county treasurer may not pay a claim, or any part of it, until the claim has been registered. An officer may not receive a claim, or any part of it, in payment of any indebtedness owed to the county until the claim has been registered.

(c) Repealed by Acts 2011, 82nd Leg., R.S., Ch. 606, Sec. 31(b)(1), eff. September 1, 2011.

(d) Repealed by Acts 2011, 82nd Leg., R.S., Ch. 606, Sec. 31(b)(1), eff. September 1, 2011.

(e) Repealed by Acts 2011, 82nd Leg., R.S., Ch. 606, Sec. 31(b)(1), eff. September 1, 2011.

(f) Repealed by Acts 2011, 82nd Leg., R.S., Ch. 606, Sec. 31(b)(1), eff. September 1, 2011.

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

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 16, eff. September 1, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 31(b)(1), eff. September 1, 2011.

Sec. 113.063. CLAIMS INFORMATION LIST; INDEBTEDNESS TO THE COUNTY. (a) Each officer who collects a fine, penalty, forfeiture, judgment, tax, other indebtedness, or payment obligation owed to the county shall keep a descriptive list of those claims. When the officer reports the collection, the officer shall file with the report a list that states:

- (1) the party in whose favor the claim was issued;
- (2) the receipt number issued in documentation of payment;
- (3) the name of the party paying in the claim;
- (4) the amount received; and
- (5) the purpose for which the amount was received.

(b) The officer shall give the claims and the report to the county treasurer, who shall give the officer a receipt. The treasurer shall determine the time and manner of making the report.

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

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 17, eff. September 1, 2011.

Sec. 113.064. APPROVAL OF CLAIMS BY COUNTY AUDITOR. (a) In a county that has the office of county auditor, each claim, bill, and account against the county must be filed in sufficient time for the auditor to examine and approve it before the meeting of the commissioners court. A claim, bill, or account may not be allowed or paid until it has been examined and approved by the auditor.

(b) The auditor shall stamp each approved claim, bill, or account. If the auditor considers it necessary, the auditor may require that a claim, bill, or account be verified by an affidavit indicating its correctness.

(c) The auditor may administer oaths for the purposes of this section.

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

Sec. 113.065. REQUIREMENT FOR APPROVAL OF CLAIM. The county auditor may not audit or approve a claim unless the claim was incurred as provided by law.

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

SUBCHAPTER Z. MISCELLANEOUS PROVISIONS

Sec. 113.901. REQUIREMENTS FOR APPROVAL OF ACCOUNTS AND REQUISITIONS. (a) Except as provided by Subsection (c), a county auditor may not audit or approve an account for the purchase of supplies or materials for the use of the county or of a county officer unless a requisition, signed by the officer ordering the supplies or materials and approved by the county judge, is attached to the account. The requisition requirement is in addition to any other requirements of law.

(b) The requisition must be made, signed, and approved in triplicate. The original must be delivered to the person from whom the purchase is to be made before the purchase is made. The duplicate copy must be filed with the county auditor. The triplicate copy must remain with the officer requesting the purchase. This subsection does not apply to a county that operates an electronic requisition system.

(c) The commissioners court of a county that has the office of county auditor may, by a written order, waive the requirement of the county judge's approval of requisitions. The order must be recorded in the minutes of the commissioners court. If the approval of the county judge is waived, all claims must be approved by the commissioners court in open court.

(d) The commissioners court of a county may establish an electronic requisition system to perform the functions required by Subsection (a). The county auditor, subject to the approval of the commissioners court, shall establish procedures for administering the system.

(e) An electronic requisition system established under this section must be able to electronically transmit data to and receive

data from the county's financial system in a manner that meets professional, regulatory, and statutory requirements and standards, including those related to purchasing, auditing, and accounting.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1997, 75th Leg., ch. 1197, Sec. 10, eff. June 20, 1997.

Amended by:

Acts 2005, 79th Leg., Ch. 936 (H.B. 731), Sec. 1, eff. June 18, 2005.

Sec. 113.902. PROSECUTION TO COLLECT DEBT OWED TO COUNTY; RECOVERY OF ATTORNEY'S FEES AND COSTS. (a) Except as provided by Section 140.013, the county treasurer shall direct prosecution for the recovery of any debt owed to the county, as provided by law, and shall supervise the collection of the debt.

(b) In a proceeding to recover a delinquent debt owed to the county, including a delinquent account, loan, interest payment, tax, charge, fee, fine, penalty, or claim on a judgment, the county attorney may recover reasonable attorney's fees and investigative and court costs incurred on behalf of the county. The county attorney may recover the fees and costs in the same manner as provided by law for a private litigant.

(c) This section does not apply to the recovery of a delinquent ad valorem tax owed to the county.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 2003, 78th Leg., ch. 145, Sec. 1, eff. Sept. 1, 2003.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 585 (S.B. 790), Sec. 1, eff. September 1, 2021.

Sec. 113.903. COLLECTION MADE BY ONE OFFICER ON BEHALF OF ANOTHER. (a) With the prior consent of the commissioners court and the officer to whom funds are owed, a district, county, or precinct officer authorized by law to receive or collect money or other property that belongs to the county may receive or collect, on behalf of another district, county, or precinct officer, money or property owed to the county.

(b) If the officer collects money under this section, the officer shall deposit the money in accordance with Section [113.022](#).

(c) When the officer reports or deposits the collection, the officer shall file with the report or deposit a statement of:

- (1) the name of the party paying the money;
- (2) the amount received;
- (3) the purpose for which the amount was received; and
- (4) the officer on whose behalf the money was collected.

(d) The county auditor, or county clerk if there is no county auditor, and the county treasurer shall attribute money or property received or collected under this section to the account of the officer on whose behalf it is received or collected.

(e) A person who accepts a payment under the terms of this section shall issue a receipt for any money received to the payer of the debt.

Added by Acts 1989, 71st Leg., ch. 58, Sec. 1, eff. Aug. 28, 1989.