
Local Government & Housing Committee

HB 2848

Brief Description: Repealing RCW 36.32.210.

Sponsors: Representative Alexander.

<p>Brief Summary of Bill</p> <ul style="list-style-type: none">• Repeals statutory requirement for county commissioners to annually submit an inventory of all capitalized assets to the county auditor.

Hearing Date: 1/25/10

Staff: Becca Kenna-Schenk (786-7291).

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:

- be kept in accordance with standards established by the State Auditor;
- list the date of acquisition, price, estimated life, and full description of all assets on hand;
- list all equipment purchased, sold, or disposed of in the proceeding 12 months; and
- list any individual receiving payment for the sale of an asset to the county.

Inventories must be filed with the 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 (SAO), capitalized assets are tangible and intangible assets that are used by the county and have initial useful lives extending beyond a single reporting period. Examples include land and improvements to land, buildings and buildings

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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:

RCW 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requiring county commissioners to annually submit an inventory of all capitalized assets to the county auditor, is repealed.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.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.