

# FINAL BILL REPORT

## HB 1419

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Synopsis as Enacted

**Brief Description:** Concerning county treasurers' duties.

**Sponsors:** Representatives Chapman and Goehner.

**House Committee on Local Government**  
**Senate Committee on Local Government, Land Use & Tribal Affairs**

**Background:**

A county treasurer is the custodian of county money and the administrator of the county's financial transactions. A treasurer may also serve as the ex officio treasurer for a special purpose district such as a flood control district, irrigation district, or public utility district, and may provide financial services to districts and other units of local government. Treasurers have many duties enumerated in statute, which include receiving and disbursing money, issuing receipts for money received, and maintaining financial records reflecting receipts and disbursements.

The county treasurer has certain specified duties regarding warrants. The treasurer must affix the date of redemption on the face of all paid warrants and endorse, before the date of issue by the county or any taxing district for whom the county treasurer acts as treasurer, on the face of all warrants for which there are insufficient funds for payment, "interest bearing warrant." Notice must be given by the treasurer when there are funds to redeem outstanding warrants. Interest must be paid on all interest-bearing warrants from the date of issue to the date of notification.

**Summary:**

The requirement that the county treasurer affix the date of redemption on the face of paid warrants is removed and the county treasurer is instead directed to designate such warrants as cleared or redeemed in the appropriate accounting records.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.*

The existing requirements for unpaid warrants are removed. In cases where there are insufficient funds to redeem warrants issued by the county or special purpose district for which a county treasurer acts as treasurer, the county treasurer is authorized to use funds not necessary for immediate expenditure to contract with the county or any taxing district to cover such insufficient funds. The county and taxing districts are prohibited from issuing additional warrants against funds where such a contract is in place without first contacting the treasurer and renegotiating the contract as necessary to cover any agreed upon additional funding.

**Votes on Final Passage:**

House 97 0

Senate 48 0

**Effective:** July 23, 2023