

1 HOUSE BILL NO. 385

2 INTRODUCED BY M. REINHART

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A SPECIAL REVENUE ACCOUNT FOR THE
5 BOARD OF PUBLIC ACCOUNTANTS; REQUIRING THAT ALL MONEY COLLECTED BY THE BOARD BE
6 DEPOSITED IN THE ACCOUNT; PROVIDING THAT THE BOARD'S EXPENSES BE PAID FROM THE
7 ACCOUNT; AMENDING SECTIONS 17-7-502 AND 37-50-205, MCA; AND PROVIDING AN EFFECTIVE DATE."
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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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11 NEW SECTION. **Section 1. State special revenue account.** (1) There is established in the state
12 special revenue fund an account for the use of the board. All money collected by the board pursuant to this
13 chapter must be deposited in the account. The account must be used to provide payment for the governance,
14 management, and operation of the board in regulating the public accounting profession under the provisions of
15 this chapter. Money in the account is statutorily appropriated as provided in 17-7-502.

16 (2) Money earned on the investment of funds in the account must be credited to the account annually.

17 (3) When money is received by the board and there is no provision for the disposition or deposit of the
18 money, the money must be deposited in the state special revenue fund for the use of the board.

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20 **Section 2.** Section 17-7-502, MCA, is amended to read:

21 "**17-7-502. Statutory appropriations -- definition -- requisites for validity.** (1) A statutory
22 appropriation is an appropriation made by permanent law that authorizes spending by a state agency without the
23 need for a biennial legislative appropriation or budget amendment.

24 (2) Except as provided in subsection (4), to be effective, a statutory appropriation must comply with both
25 of the following provisions:

26 (a) The law containing the statutory authority must be listed in subsection (3).

27 (b) The law or portion of the law making a statutory appropriation must specifically state that a statutory
28 appropriation is made as provided in this section.

29 (3) The following laws are the only laws containing statutory appropriations: 2-17-105; 5-11-120;
30 5-11-407; 5-13-403; 7-4-2502; 10-1-108; 10-1-1202; 10-1-1303; 10-2-603; 10-3-203; 10-3-310; 10-3-312;

1 10-3-314; 10-4-301; 15-1-121; 15-1-218; 15-31-906; 15-35-108; 15-36-332; 15-37-117; 15-39-110; 15-65-121;
 2 15-70-101; 15-70-369; 15-70-601; 16-11-509; 17-3-106; 17-3-112; 17-3-212; 17-3-222; 17-3-241; 17-6-101;
 3 18-11-112; 19-3-319; 19-6-404; 19-6-410; 19-9-702; 19-13-604; 19-17-301; 19-18-512; 19-19-305; 19-19-506;
 4 19-20-604; 19-20-607; 19-21-203; 20-8-107; 20-9-534; 20-9-622; 20-26-1503; 22-3-1004; 23-4-105; 23-5-306;
 5 23-5-409; 23-5-612; 23-7-301; 23-7-402; 37-43-204; [section 1], 37-51-501; 39-71-503; 41-5-2011; 42-2-105;
 6 44-4-1101; 44-12-206; 44-13-102; 50-4-623; 53-1-109; 53-9-113; 53-24-108; 53-24-206; 60-11-115; 61-3-415;
 7 69-3-870; 75-1-1101; 75-5-1108; 75-6-214; 75-11-313; 77-1-108; 77-2-362; 80-2-222; 80-4-416; 80-11-518;
 8 81-10-103; 82-11-161; 87-1-230; 87-1-603; 87-1-621; 90-1-115; 90-1-205; 90-1-504; 90-3-1003; 90-6-331; and
 9 90-9-306.

10 (4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing,
 11 paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued
 12 pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana
 13 to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state
 14 treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory
 15 appropriation authority for the payments. (In subsection (3): pursuant to sec. 10, Ch. 360, L. 1999, the inclusion
 16 of 19-20-604 terminates when the amortization period for the teachers' retirement system's unfunded liability is
 17 10 years or less; pursuant to sec. 10, Ch. 10, Sp. L. May 2000, secs. 3 and 6, Ch. 481, L. 2003, and sec. 2, Ch.
 18 459, L. 2009, the inclusion of 15-35-108 terminates June 30, 2019; pursuant to sec. 17, Ch. 593, L. 2005, and
 19 sec. 1, Ch. 186, L. 2009, the inclusion of 15-31-906 terminates January 1, 2015; pursuant to sec. 73, Ch. 44, L.
 20 2007, the inclusion of 19-6-410 terminates upon the death of the last recipient eligible under 19-6-709(2) for the
 21 supplemental benefit provided by 19-6-709; pursuant to sec. 14, Ch. 374, L. 2009, the inclusion of 53-9-113
 22 terminates June 30, 2015; pursuant to sec. 8, Ch. 427, L. 2009, the inclusion of 87-1-230 terminates June 30,
 23 2013; and pursuant to sec. 5, Ch. 442, L. 2009, the inclusion of 90-6-331 terminates June 30, 2019.)"

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25 **Section 3.** Section 37-50-205, MCA, is amended to read:

26 **"37-50-205. Duties of the department.** The department shall:

27 (1) assist the board in transactions of its business and keep a record of the board's official action; and

28 (2) assess to the board the reasonable costs of the department incurred in assisting the board, which
 29 the board shall pay from funds in the special revenue account established in [section 1]."

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1 NEW SECTION. **Section 4. Codification instruction.** [Section 1] is intended to be codified as an
2 integral part of Title 37, chapter 50, part 2, and the provisions of Title 37, chapter 50, part 2, apply to [section 1].

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4 NEW SECTION. **Section 5. Effective date.** [This act] is effective July 1, 2011.

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