



Senate Fiscal Agency  
P. O. Box 30036  
Lansing, Michigan 48909-7536

**BILL ANALYSIS**

Telephone: (517) 373-5383  
Fax: (517) 373-1986  
TDD: (517) 373-0543

House Bill 6239 (Substitute H-1 as reported without amendment)  
Sponsor: Representative Dave Hildenbrand  
House Committee: Local Government and Urban Policy  
Senate Committee: Local, Urban and State Affairs

**CONTENT**

The bill would amend Public Act 174 of 1943 (which establishes the fiscal year for counties, county road commissions, and other county agencies) to allow a county board of commissioners and a county road commission to choose a fiscal year from among several prescribed options.

Under the Act, the fiscal year for a county with a population of less than 1.5 million must be the calendar year, and annual reports required by law and based on accounting completed within the fiscal year must be filed within 30 days after the April meeting of the county board of commissioners. A county board of commissioners may determine, however, that the county's fiscal year begins on October 1 and ends on the succeeding September 30. In this case, annual reports must be filed before the following March 1.

Under the bill, if determined by a county board of commissioners, a county could establish a fiscal year beginning October 1 and ending September 30, or beginning July 1 and ending June 30. Annual reports would be due six months from the end of the fiscal year.

Currently, a county road commission of a county with a population of less than 1.5 million must have the same fiscal year as the county unless, in a county with a fiscal year ending on December 31, the road commission determines that its fiscal year begins on October 1 and ends the succeeding September 30.

The bill would eliminate the requirement that the county road commission have the same fiscal year as the county. Additionally, the county road commission of a county with a population under 1.5 million could establish a fiscal year beginning January 1 and ending December 31, beginning July 1 and ending June 30, or beginning October 1 and ending September 30. As currently required, a county road commission's annual report would have to be made within five months after the end of the road commission's fiscal year.

MCL 45.201

Legislative Analyst: Suzanne Lowe

**FISCAL IMPACT**

The bill would have no fiscal impact on State or local government.

Date Completed: 12-1-06

Fiscal Analyst: David Zin