

SUBSTITUTE FOR  
HOUSE BILL NO. 6239

A bill to amend 1943 PA 174, entitled

"An act to establish a fiscal year for and the time of filing annual reports based thereon of counties, county road commissions and other county agencies; and to declare the effect of this act,"

by amending section 1 (MCL 45.201), as amended by 1994 PA 347.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 1. (1) Notwithstanding any provisions of law to the  
2       contrary, and except as provided in subsection (2), the fiscal year  
3       for a county with a population of less than 1,500,000 shall be the  
4       calendar year ending December 31, and annual reports of the county  
5       required by law and based in whole or part on accounting completed  
6       within the fiscal year shall be filed within 30 days after the  
7       April meeting of the county board of commissioners.

8       (2) If so determined by the county board of commissioners, a  
9       county ~~shall have a fiscal year beginning on October 1 and ending~~

1 ~~on the succeeding September 30. If the fiscal year ends on~~  
2 ~~September 30,~~ **MAY ESTABLISH 1 OF THE FOLLOWING AS ITS FISCAL YEAR**  
3 **AND** annual reports of the county required by law and based in whole  
4 or part on accounting completed within the fiscal year shall be  
5 filed ~~before the following March 1.~~ **6 MONTHS FROM THE END OF THE**  
6 **FISCAL YEAR:**

7 (A) FISCAL YEAR BEGINNING JULY 1 AND ENDING JUNE 30.

8 (B) FISCAL YEAR BEGINNING OCTOBER 1 AND ENDING SEPTEMBER 30.

9 (3) The county road commission of a county having a population  
10 of less than 1,500,000 ~~shall have the same fiscal year as the~~  
11 ~~county unless, in a county having a fiscal year ending on December~~  
12 ~~31, the county road commission determines that its fiscal year~~  
13 ~~shall begin on October 1 and end on the succeeding September 30.~~

14 **MAY ESTABLISH 1 OF THE FOLLOWING AS ITS FISCAL YEAR:**

15 (A) FISCAL YEAR BEGINNING JANUARY 1 AND ENDING DECEMBER 31.

16 (B) FISCAL YEAR BEGINNING JULY 1 AND ENDING JUNE 30.

17 (C) FISCAL YEAR BEGINNING OCTOBER 1 AND ENDING SEPTEMBER 30.

18 (4) The annual report of a county road commission shall be  
19 made within 5 months after the end of the fiscal year of the county  
20 road commission.