

1 **Federal Receipts Reporting Requirements Act**

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3 **Summary**

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5 This bill requires all state agencies and political subdivisions to disclose (i) total federal  
6 receipts; (ii) the percentage such receipts are of their respective budget, and (iii) what  
7 their specific contingency plan is if federal receipts are diminished.

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9 **Model Legislation**

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11 **{Title, enacting clause, etc.}**

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13 **Section 1 {Title}** This act may be cited as the Federal Receipts Reporting Requirements  
14 Act.

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16 **Section 2 {Definitions.}**

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18 (A) As used in this section:

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20 (1) "Designated state agency" means the [list state departments].  
21 (2) "Designated state agency" does not include the judicial branch, the legislative  
22 branch, or an office or other entity within the judicial branch or the legislative  
23 branch.  
24 (3) "Political Subdivision" means [list political subdivisions].  
25 (4) "Federal receipts" means the federal financial assistance, as defined in 31 U.S.C.  
26 Sec. 7501, that is reported as part of a single audit.  
27 (5) "Single audit" is as defined in 31 U.S.C. Sec. 7501.

28  
29 **Section 2 {Federal Receipts Reporting Requirements.}**

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31 (A) Designated state agencies and political subdivisions shall each year, on or before  
32 October 31, prepare a report that:

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34 (1) reports the aggregate value of federal receipts the designated state agency or  
35 political subdivision received for the preceding fiscal year;  
36 (2) reports the aggregate amount of federal funds appropriated by the Legislature to  
37 the designated state agency or political subdivision for the preceding fiscal year;  
38 (3) calculates the percentage that constitutes federal receipts of the total budget for  
39 the designated state agency or political subdivision received for that fiscal year;  
40 and  
41 (4) develops a plan(s) for operating the designated state agency or political  
42 subdivision if there is a reduction of:  
43  
44 (a) 5 percent or more in the federal receipts that the designated state agency or  
45 political subdivision receives; and

46 (b) 25 percent or more in the federal receipts that the designated state agency or  
47 political subdivision receives.  
48

49 (B) The designated state agencies and political subdivisions shall submit the report to the  
50 [Division of Finance] on or before November 1 of each year.  
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52 (C) (1) The [Division of Finance] shall, on or before November 30 of each year, prepare a  
53 report that:  
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55 (a) compiles and summarizes the reports the [Division of Finance] receives in  
56 accordance with Subsection 2(B); and

57 (b) compares the aggregate value of federal receipts each designated state agency  
58 and political subdivision received for the previous fiscal year to the aggregate  
59 amount of federal funds to the total budget of the designated state agency or  
60 political subdivision for that fiscal year.  
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62 (2) The [Division of Finance] shall, as part of the report required by Subsection  
63 2(C)(1), compile a list of designated state agencies and political subdivisions that  
64 do not submit a report as required by this section.  
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66 (D) The [Division of Finance] shall submit the report required by Subsection 2(C) to the  
67 [Appropriations Committee] on or before December 1 of each year.  
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69 (E) Upon receipt of the report required by Subsection 2(C), the [chair(s) of the  
70 Appropriations Committee] shall place the report on the agenda for review and  
71 consideration at the next [Appropriations Committee] meeting.  
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73 (F) When considering the report required by Subsection 2(C), the [Appropriations  
74 Committee] may elect to:  
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76 (1) recommend that the Legislature reduce or eliminate appropriations for a  
77 designated state agency or political subdivision;

78 (2) take no action; or

79 (3) take another action that a majority of the committee approves.

