



State of Tennessee

PUBLIC CHAPTER NO. 41

SENATE BILL NO. 414

By Yager

Substituted for: House Bill No. 189

By Ramsey

AN ACT to amend Tennessee Code Annotated, Section 9-2-102, relative to the closing of accounting records.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 9-2-102, is amended by designating the existing language as subsection (a) and by adding the following language as a new subsection (b):

(b) It is the duty of all local governments that are subject to the audit requirements of the comptroller of the treasury and that handle public funds to close their official accounting records and to have those records available for audit no later than two (2) months after the close of their fiscal year.

SECTION 2. This act shall take effect July 1, 2015, the public welfare requiring it.

SENATE BILL NO. 414

PASSED: March 16, 2015



RON RAMSEY
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 27th day of March 2015



BILL HASLAM, GOVERNOR