



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 1850

PRINTER'S NO. 2318

PRIME SPONSOR: Smith-Wade-EI

COST / (SAVINGS)

FUND	FY 2024/25	FY 2025/26
General Fund	\$0	\$0

SUMMARY:

House Bill 1850 amends the act of May 1, 1933, (P.L. 103, No. 69), known as the Second Class Township Code, to clarify advertisement provisions when townships reappoint certified public accountants to replace elected auditors.

ANALYSIS:

This bill amends Section 917, titled Appointment of Accountant, to clarify that an advertisement is only required during the initial vote to replace the elected auditors of a township with a CPA or firm, and stipulates that a reappointment from one CPA or firm to another does not require an additional advertisement.

It also inserts a new paragraph which provides that a township must advertise 30 days prior to the expiration of a CPA contract if the township supervisors intend to return to the office of elected auditors.

This act would take effect in 60 days.

FISCAL IMPACT:

This bill would have no impact on Commonwealth funds.

PREPARED BY: Chris Fetterman, Special Advisor for Economic Development
House Appropriations Committee (D)

DATE: July 8, 2024

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.