

1 SB97  
2 114934-4  
3 By Senator Mitchell  
4 RFD: Governmental Affairs  
5 First Read: 12-JAN-10  
6 PFD: 01/11/2010

1 SB97

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3  
4 ENGROSSED

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7 A BILL  
8 TO BE ENTITLED  
9 AN ACT

10  
11 Relating to various programs for assessments and  
12 promotion of agricultural products; to amend Section 2-8-19,  
13 Code of Alabama 1975, relating to the cattle industry; Section  
14 2-8-59, Code of Alabama 1975, relating to the swine industry;  
15 Section 2-8-99, Code of Alabama 1975, relating to the soybean  
16 industry; Section 2-8-166, Code of Alabama 1975; relating to  
17 eggs and egg products; Section 2-8-207, Code of Alabama 1975,  
18 relating to cotton and cotton products; Section 2-8-248, Code  
19 of Alabama 1975, relating to the grain industry; Section  
20 2-8-288, Code of Alabama 1975, relating to the catfish  
21 industry; Section 2-8-323, Code of Alabama 1975, relating to  
22 sheep and goats; and Section 2-8-363, relating to the shrimp  
23 and seafood industry; to further provide for the time period  
24 of audits relating to the programs and for financial  
25 statements to be forwarded to the State Board of Agriculture  
26 and Industries.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1                   Section 1. Sections 2-8-19, 2-8-59, 2-8-99, 2-8-166,  
2                   2-8-207, 2-8-248, 2-8-288, 2-8-323, and 2-8-363, Code of  
3                   Alabama 1975, are amended to read as follows:

4                   "§2-8-19.

5                   "The approved and certified association receiving  
6                   and disbursing funds as authorized in this article shall,  
7                   ~~within 60 days following the end of each calendar year, or~~  
8                   ~~within a period of 60 days~~ following the close of its fiscal  
9                   year every two years, cause an audit of its books and accounts  
10                  for the two-year period to be conducted by a certified public  
11                  accountant, disclosing receipts, disbursements, expenditures  
12                  and other information ~~pertinent~~ related thereto, and a copy  
13                  thereof shall be forwarded to the State Board of Agriculture  
14                  and Industries for inspection and review. The Department of  
15                  Examiners of Public Accounts ~~of the State of Alabama shall be~~  
16                  ~~authorized to~~ may audit, review, and otherwise investigate the  
17                  receipts and disbursements of ~~such~~ the funds in the same  
18                  manner that ~~such~~ those duties are performed for examination  
19                  and audits of agencies and departments of the ~~State of Alabama~~  
20                  state. An examination or audit required by this section ~~to be~~  
21                  ~~made~~ and submitted to the State Board of Agriculture and  
22                  Industries shall be open to public inspection. Within 90 days  
23                  following the close of a certified association's fiscal year,  
24                  if it has received any funds from assessments levied and  
25                  collected pursuant to this article, ~~such~~ the association shall  
26                  publish forward a copy of a duly verified financial statement  
27                  ~~in the publication of the certified association to the state~~

1 board showing the amount ~~so~~ received and collected and the  
2 amount ~~or amounts~~ spent for each project and item. The  
3 statement shall be available for public inspection.

4 "§2-8-59.

5 "The approved and certified association receiving  
6 and disbursing funds as authorized in this article shall,  
7 ~~within 60 days following the end of each calendar year, or~~  
8 ~~within a period of 60 days~~ following the close of its fiscal  
9 year every two years, cause an audit of its books and accounts  
10 for the two-year period to be conducted by a certified public  
11 accountant, disclosing receipts, disbursements, expenditures  
12 and other information ~~pertinent~~ related thereto, and a copy  
13 thereof shall be forwarded to the State Board of Agriculture  
14 and Industries for inspection and review. The Department of  
15 Examiners of Public Accounts ~~of the State of Alabama shall be~~  
16 ~~authorized to~~ may audit, review, and otherwise investigate the  
17 receipts and disbursements of ~~such~~ the funds in the same  
18 manner that ~~such~~ those duties are performed for examination  
19 and audits of agencies and departments of the ~~State of Alabama~~  
20 state. An examination or audit required by this section ~~to be~~  
21 ~~made~~ and submitted to the State Board of Agriculture and  
22 Industries shall be open to public inspection. Within 90 days  
23 following the close of a certified association's fiscal year,  
24 if it has received any funds from assessments levied and  
25 collected pursuant to this article, ~~such~~ the association shall  
26 ~~publish forward a copy of a duly verified financial~~ statement  
27 ~~in the publication of the certified association~~ to the state

1 board showing the amount ~~so~~ received and collected and the  
2 amount ~~or amounts~~ spent for each project and item. The  
3 statement shall be available for public inspection.

4 "§2-8-99.

5 "The approved and certified association receiving  
6 and disbursing funds as authorized in this article shall,  
7 ~~within 60 days following the end of each calendar year or~~  
8 ~~within a period of 60 days~~ following the close of its fiscal  
9 year every two years, cause an audit of its books and accounts  
10 for the two-year period to be conducted by a certified public  
11 accountant, disclosing receipts, disbursements, expenditures  
12 and other information ~~pertinent~~ related thereto, and a copy  
13 thereof shall be forwarded to the State Board of Agriculture  
14 and Industries for inspection and review. The Department of  
15 Examiners of Public Accounts ~~of the State of Alabama shall be~~  
16 ~~authorized to~~ may audit, review, and otherwise investigate the  
17 receipts and disbursements of ~~such~~ the funds in the same  
18 manner that ~~such~~ those duties are performed for examination  
19 and audits of agencies and departments of the ~~State of Alabama~~  
20 state. An examination or audit as required by this section ~~to~~  
21 ~~be made~~ and submitted to the State Board of Agriculture and  
22 Industries shall be open to public inspection. Within 90 days  
23 following the close of a certified association's fiscal year,  
24 if it has received any funds from assessments levied and  
25 collected pursuant to this article, ~~such~~ the association shall  
26 publish forward a copy of a duly verified financial statement  
27 ~~in the publication of the certified association~~ to the state

1 board showing the amount ~~so~~ received and collected and the  
2 amount ~~or amounts~~ spent for each project and item. The  
3 statement shall be available for public inspection.

4 "§2-8-166.

5 "The approved and certified association receiving  
6 and disbursing funds as authorized in this article shall,  
7 ~~within 60 days following the end of each calendar year or~~  
8 ~~within a period of 60 days~~ following the close of its fiscal  
9 year every two years, cause an audit of its books and accounts  
10 to be conducted by a certified public accountant, disclosing  
11 receipts, disbursements, expenditures and other information  
12 ~~pertinent~~ related thereto, and a copy thereof shall be  
13 forwarded to the State Board of Agriculture and Industries for  
14 inspection and review. The Department of Examiners of Public  
15 Accounts ~~of the State of Alabama shall be authorized to~~ may  
16 audit, review, and otherwise investigate the receipts and  
17 disbursements of ~~such~~ the funds in the same manner that ~~such~~  
18 those duties are performed for examination and audits of  
19 agencies and departments of the ~~State of Alabama~~ state. An  
20 examination or audit as required by this section ~~to be made~~  
21 and submitted to the State Board of Agriculture and Industries  
22 shall be open to public inspection. Within 90 days following  
23 the close of a certified association's fiscal year, if it has  
24 received any funds from assessments levied and collected  
25 pursuant to this article, ~~such~~ the association shall ~~publish~~  
26 forward a copy of a duly verified financial statement in the  
27 ~~publication of the certified association~~ to the state board

1 showing the amount ~~so~~ received and collected and the amount ~~or~~  
2 ~~amounts~~ spent for each project and item. The statement shall  
3 be available for public inspection.

4 "§2-8-207.

5 "The approved and certified commission receiving and  
6 disbursing funds as herein authorized shall ~~within 60 days~~  
7 ~~following the end of each calendar year, or within a period of~~  
8 ~~60 days~~ following the close of their fiscal year every two  
9 years, cause an audit of their books and accounts for the  
10 two-year period to be conducted by a certified public  
11 accountant disclosing receipts, disbursements, expenditures  
12 and other information pertinent related thereto, and a copy  
13 thereof shall be forwarded to the State Board of Agriculture  
14 and Industries for inspection and review. The examiner of  
15 public accounts of the Department of Examiners of Public  
16 ~~Accounts of the State of Alabama shall be authorized to~~ may  
17 audit, review, and otherwise investigate the receipts and  
18 disbursements of ~~such~~ the funds in the same manner that ~~such~~  
19 those duties are performed for examination and audits of  
20 agencies and departments of the ~~State of Alabama~~ state. An  
21 examination or audit as herein required ~~to be made~~ and  
22 submitted to the State Board of Agriculture and Industries  
23 shall be open to public inspection. Within 90 days following  
24 the close of the certified commission's fiscal year, if it has  
25 received any funds from assessments levied and collected  
26 pursuant to this article, ~~such~~ the commission shall publish  
27 forward a copy of a duly verified financial statement in the

1 ~~publication of the certified commission to the state board~~  
2 showing the amount ~~so~~ received and collected and the amount ~~or~~  
3 ~~amounts~~ spent for each project and item. The statement shall  
4 be available for public inspection.

5 "§2-8-248.

6 "The approved and certified association receiving  
7 and disbursing funds as herein authorized shall ~~within 60 days~~  
8 ~~following the end of each calendar year, or within a period of~~  
9 ~~60 days~~ following the close of their fiscal year every two  
10 years, cause an audit of their books and accounts for the  
11 two-year period to be conducted by a certified public  
12 accountant disclosing receipts, disbursements, expenditures  
13 and other information ~~pertinent~~ related thereto and a copy  
14 thereof shall be forwarded to the State Board of Agriculture  
15 and Industries for inspection and review. The Examiner of  
16 Public Accounts of the Department of Examiners of Public  
17 Accounts ~~of the State of Alabama shall be authorized to~~ may  
18 audit, review, and otherwise investigate the receipts and  
19 disbursements of ~~such~~ funds in the same manner that ~~such~~ those  
20 duties are performed for examination and audits of agencies  
21 and departments of the ~~State of Alabama~~ state. An examination  
22 or audit as herein required ~~to be made~~ and submitted to the  
23 State Board of Agriculture and Industries shall be open to  
24 public inspection. Within 90 days following the close of the  
25 certified association's fiscal year, if it has received any  
26 funds from assessments levied and collected pursuant to this  
27 article, ~~such~~ the association shall ~~publish~~ forward a copy of



1 a ~~duly verified~~ financial statement in the publication of the  
2 ~~certified association to the state board~~ showing the amount so  
3 received and collected and the amount ~~or amounts~~ spent for  
4 each project and item. The statement shall be available for  
5 public inspection.

6 "§2-8-288.

7 "The approved and certified association receiving  
8 and disbursing funds as authorized in this article shall,  
9 ~~within 60 days following the end of each calendar year, or~~  
10 ~~within a period of 60 days following the close of its fiscal~~  
11 ~~year~~ every two years, cause an audit of its books and accounts  
12 for the two-year period to be conducted by a certified public  
13 accountant, disclosing receipts, disbursements, expenditures  
14 and other information ~~pertinent~~ related thereto, and a copy  
15 thereof shall be forwarded to the State Board of Agriculture  
16 and Industries for inspection and review. The Department of  
17 Examiners of Public Accounts ~~of the State of Alabama shall be~~  
18 ~~authorized to~~ may audit, review, and otherwise investigate the  
19 receipts and disbursements of ~~such~~ the funds in the same  
20 manner that ~~such~~ those duties are performed for examination  
21 and audits of agencies and departments of the ~~State of Alabama~~  
22 state. An examination or audit required by this section ~~to be~~  
23 ~~made~~ and submitted to the State Board of Agriculture and  
24 Industries shall be open to public inspection. Within 90 days  
25 following the close of a certified association's fiscal year,  
26 if it has received any funds from assessments levied and  
27 collected pursuant to this article, ~~such~~ the association shall

1 ~~publish forward a copy of a duly verified financial~~ statement  
2 ~~in the publication of the certified association to the state~~  
3 ~~board~~ showing the amount ~~so~~ received and collected and the  
4 amount ~~or amounts~~ spent for each project and item. The  
5 statement shall be available for public inspection.

6 "§2-8-323.

7 "A certified association receiving and disbursing  
8 funds, ~~within 60 days following the end of each calendar year,~~  
9 ~~or within a period of 60 days~~ following the close of its  
10 fiscal year every two years, shall cause an audit of its books  
11 and accounts for the two-year period to be conducted by a  
12 certified public accountant, disclosing receipts,  
13 disbursements, expenditures, and other pertinent related  
14 information, and a copy of the auditor's report shall be  
15 forwarded to the board for inspection and review. The  
16 Department of Examiners of Public Accounts ~~shall~~ may audit,  
17 review, and investigate the receipts and disbursements of the  
18 funds in the same manner that those duties are performed for  
19 examination and audits of agencies and departments of the  
20 state. Any examination or audit required by this section shall  
21 be open to public inspection. Within 90 days following the  
22 close of a certified association's fiscal year, if it has  
23 received any funds from assessments levied and collected  
24 pursuant to this article, the association shall publish  
25 forward a copy of a verified financial statement ~~in the~~  
26 ~~publications of the certified association to the state board~~  
27 showing the amount received and collected and the ~~amounts~~

1 amount spent for each project and item. The statement shall be  
2 available for public inspection.

3 "§2-8-363.

4 "A certified association receiving and disbursing  
5 funds, ~~within 60 days following the end of each calendar year,~~  
6 ~~or within a period of 60 days~~ following the close of its  
7 fiscal year every two years, shall cause an audit of its books  
8 and accounts for the two-year period to be conducted by a  
9 certified public accountant, disclosing receipts,  
10 disbursements, expenditures, and other pertinent related  
11 information, and a copy of the auditor's report shall be  
12 forwarded to the board for inspection and review. The  
13 Department of Examiners of Public Accounts ~~shall~~ may audit,  
14 review, and investigate the receipts and disbursements of the  
15 funds in the same manner that those duties are performed for  
16 the examination and audits of agencies and departments of the  
17 state. Any examination or audit required by this section shall  
18 be open to public inspection. Within 90 days following the  
19 close of a certified association fiscal year, if it has  
20 received any funds from assessments levied and collected  
21 pursuant to this article, the association shall ~~publish~~  
22 forward a copy of a verified financial statement in the  
23 publications of the certified association to the state board  
24 showing the amount received and collected and the ~~amounts~~  
25 amount spent for each project and item. The statement shall be  
26 available for public inspection."

1                   Section 2. This act shall become effective on the  
2 first day of the third month following its passage and  
3 approval by the Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate  
committee on Governmental Affairs ..... 12-JAN-10

Read for the second time and placed on the calen-  
dar ..... 14-JAN-10

Read for the third time and passed as amended ... 11-FEB-10

Yeas 27  
Nays 0

McDowell Lee  
Secretary