

SENATE BILL 3808

By Roberts

AN ACT to create the "Financial Management Modernization System of the County of Sumner, Tennessee of 2012" and to repeal Chapter 113 of the Private Acts of 2002, as amended by Chapter 26 of the Private Acts of 2003, and any other act amendatory thereto, in certain circumstances.

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

SECTION 1. This act shall be known and may be cited as the "Financial Management Modernization System of the County of Sumner, Tennessee of 2012". It shall also be referenced as the "2012 Finance Act".

SECTION 2.

As used in this act, unless the context otherwise requires:

(1) "Board of Education" means the elected body that governs the County School System;

(2) "Budget Committee" means the separate committee created for the operation by the County of the annual budget process as well as the monthly expenditure of funds;

(3) "The Committee" means the 2012 Finance Committee;

(4) "County" or "Organization" means and includes the County and the school system;

(5) "Earning records" means detailed records of all time worked, leave taken, and all leave balances maintained on a real-time basis exclusively by a comprehensive time and attendance system, which shall be used by all agencies of the County. This application must be fully integrated into the ERP and

automated to the utmost extent technologically possible and shall comply with all wage and hour rules or regulations;

(6) "Enterprise Resource Planning" or "ERP" means a system which integrates internal and external management information across an entire organization, embracing finance/accounting and all other departmental information and relationships. ERP systems automate this activity with an integrated software application. Its purpose is to facilitate the flow of information between all business functions inside the boundaries of the organization and manage the connections to outside stakeholders;

(7) "Finance Department" means the County Finance Department;

(8) "Finance Director" or "County Finance Director" means the Director of the Finance Department;

(9) "Policy Subcommittee" means the Policy Subcommittee created pursuant to Section 3(a); and

(10) "School System" means the County School System created or authorized by the general assembly of the state of Tennessee.

SECTION 3. 2012 Finance Act Committees or Subcommittees.

Within sixty (60) days of the passage of this 2012 Finance Act, the following 2012 Finance Act Committees or Subcommittees shall be created:

(a) A four (4) member Policy Subcommittee.

(1) The Policy Subcommittee to be composed of four (4) voting members as follows:

(A) County Executive;

(B) County Finance Director;

(C) Director of Schools; and

(D) School Finance Director.

(2) The Policy Subcommittee shall:

(A) Draft, develop and propose policies, procedures and regulations for the initial implementation of this act;

(B) Plan and recommend the initial policies and procedures of the enterprise resource planning system;

(C) Design and suggest an implementation plan for the implementation of this act;

(D) Where appropriate, recommend policies and procedures for the purchasing of supplies, equipment or goods; and

(E) After implementation, meet only when necessary to address new matters or necessary changes in policies and procedures for the 2012 Finance Committee created pursuant to subsection (b).

(3) The Policy Subcommittee shall be advised by the legal counsel of the County Legislative Body and the School Board.

(b) A seven (7) member 2012 Finance Committee.

(1) The 2012 Finance Committee shall consist of the County Executive, Supervisor of Highways, Director of Schools, and four (4) members elected by the County Legislative Body at its regular September session of each year or at any subsequent session, provided that the four (4) members elected by the County Legislative Body need not be members of the County Legislative Body.

(2) The 2012 Finance Committee shall elect its own chair and shall meet from time to time as it may deem necessary for the discharge of its duties as provided in this section.

(3) The 2012 Finance Committee shall adopt policies, procedures and regulations for the initial implementation of this act proposed by the Policy Subcommittee.

(4) Upon approval of this 2012 Finance Act, the 2012 Finance Committee shall direct the County Finance Director to implement, carry out and oversee the policies and procedures created pursuant to this act. Such policies and procedures shall include budgeting, accounting, purchasing, payroll, cash management and such other financial matters necessary for an efficient financial system.

(5) The 2012 Finance Committee shall recommend policies and procedures for cash management and investment of idle cash funds as prescribed by law. Such recommendations shall be approved by majority vote of the County Legislative Body.

(6) The County Legislative Body shall create a separate Budget Committee which shall establish and approve policies, forms and documents, procedures, and regulations necessary for the preparation of the annual operating and capital improvement budgets and perform duties in accordance with Sections 13 and 14 or as otherwise provided in this act. The Budget Committee shall address the annual budget process as well as the monthly budgetary needs of the County as set forth by this 2012 Finance Act as well as state law.

SECTION 4. Finance Director.

The County Executive shall recommend the appointment of the Finance Director subject to ratification by the County Legislative Body.

(1) The County Legislative Body, with a thirty (30) day notice, may dismiss the Finance Director and any approved agreements to the contrary.

(2) The Finance Director shall, for all purposes, be an employee of the County.

(3) The Finance Director shall be a licensed accountant in the state of Tennessee and shall have extensive experience with local governments in the field of accounting and/or auditing.

(4) The compensation of the Finance Director shall be established by the County Legislative Body.

SECTION 5. Assistant Finance Director.

(a) A person employed by the Finance Department shall be recommended by the Finance Director and approved by the 2012 Finance Committee to serve as the Assistant Finance Director.

(b) The Assistant Finance Director shall have a minimum of a Bachelor of Science or Business Administration degree from an accredited college or university.

Such person shall have had at least eighteen (18) quarter hours or equivalent semester hours in accounting.

(c) The person employed for this position shall perform such duties and responsibilities as assigned by the Finance Director.

(d) In the absence of the Finance Director, the Assistant Finance Director shall perform the duties of the Finance Director necessary for the continued operation of the Finance Department.

SECTION 6. Director's Bond.

(a) The Finance Director shall execute a blanket bond in an amount of not less than fifty thousand dollars (\$50,000) for the faithful performance of the Finance Director's and the department employees' duties in accordance with the general law for such bonds.

(b) The cost of such bond shall be paid from funds appropriated to the Finance Department for such purpose.

(c) The amount of such bond may be increased subject to the approval of the 2012 Finance Committee and additional appropriations by the County Legislative Body.

(d) The bond shall be prepared, recorded and transmitted in accordance with state law.

SECTION 7. Integrated Financial Management and Enterprise Resource Planning System.

(a) There is hereby created an integrated financial system for the various departments, agencies and boards that are operated through the County Trustee.

(b) Such system shall include budgeting, accounting, purchasing, payroll, cash management, human resources, and such other financial matters necessary for an efficient financial system.

(c) Such system shall have:

(1) A common platform for all enterprise resource planning activities for all departments, agencies, commissions, boards, divisions or offices;

(2) Real-time operations and complete integration of all related systems and/or subsystems; and

(3) An accounting system, which shall have real-time access to all documents necessary through the enterprise resource planning system:

(A) For an annual audit with a licensed Tennessee certified public accountant or the state of Tennessee's Division of County Audit;

(B) For preparation of financial statements in compliance with generally accepted accounting principles;

(C) To support any amount in the approved budgets;

(D) To support any item in the financial statements; and

(E) To support any amount necessary for payroll, including taxes and earning records.

(d) The school system human resource department shall be under the control of the Director of Schools but shall be integrated into the enterprise resource planning system.

(e) The school system's budgets shall be under the control of the Sumner County School Board.

(f) The enterprise resource planning system provided for in this section shall at all times maintain a comprehensive set of internal controls.

SECTION 8. Accounting System.

(a) By this 2012 Finance Act, there is hereby created an accounting system for all funds of the various departments, agencies and boards that are operated through the County Trustee.

(1) There shall be set up and maintained in the office of the Finance Director a system of accounting, set out and described in this section, which shall be managed by and be under the administrative control of the Finance Director.

(2) The accounting system shall be an integral part of the enterprise resource planning system.

(3) The Finance Director shall be responsible for the implementation of the policies of the 2012 Finance Committee or such special committees established by the County Legislative Body.

(4) The accounting system provided for in this section shall conform to generally accepted principles of governmental accounting.

(5) The accounting system shall comply with the rules and regulations established by the Comptroller of the Treasury, the Commissioner of Education and state law.

(6) The accounting system shall include such records and procedures as may be required to accurately reflect the assets, liabilities, revenue and expenditures of each fund, together with such records, accounts and files as are necessary to record:

(A) The transactions relating to revenues, and the revenues for each of its several funds;

(B) The transactions relating to the adopted budget and appropriations, including the expenditures and encumbrances against each item of appropriations;

(C) The transactions relating to debt;

(D) Such other records as may be necessary to facilitate the recording of the adopted budgets and the proper accounting for each item of expenditure; and

(E) Any and all of the records may be maintained solely in electronic format, unless otherwise prohibited.

(b) The Audit Committee, created pursuant to Tennessee Code Annotated, Section 9-3-405, shall approve the required annual audit contract with a licensed Tennessee certified public accountant or the state of Tennessee's Division of County Audit.

(c) This 2012 Finance Act shall not be construed as authority over the fee and commission accounts or the accounts of office holders.

(d) This 2012 Finance Act shall not be construed as authority over personnel policies or procedures or salaries of the various County offices or departments, except with respect to requiring necessary recordkeeping and reporting needed for performing the payroll functions as prescribed by the 2012 Finance Committee.

(e) All employees performing the functions of payroll, accounts payable, cash management, and financial reporting in the various operating departments shall be supervised and managed by the Finance Director notwithstanding any other law to the contrary. All such employees shall be budgeted and paid through the Finance Department. Such necessary changes will be in accordance with the specified time frame of the implementation plan.

SECTION 9. Accounting Duties.

It is the duty of the Finance Director, through the County's accounting system, to perform the following duties:

(1) General:

(A) Post and otherwise keep the records of the accounting system;

(B) Install, with the approval of the Comptroller of the Treasury, a uniform classification of accounts, including a classification of revenues and expenditures, to be used in accounting, budgeting and financial reporting respecting all funds, offices, agencies and activities of the County government, with the exception of school funds and shall prescribe the forms to be used by each official and employee of the County in connection therewith;

(C) To consult with the School Finance Director and verify that the classification of expenditures and receipts of county school funds shall conform to the classification of accounts prescribed by the Commissioner of Education;

(D) Set up and maintain an accounting system for recording the transactions of all of the funds, including both proprietary and budgetary accounts, in conformity with generally accepted accounting principles (GAAP);

(E) Set up the necessary accounts to properly record the annual budget and each appropriation made by the County Legislative Body; and

(R) Confirm that all encumbrances, expenditures or other charges against any item of the budget shall be promptly recorded in order that the unencumbered balance of each item of the budget shall be readily ascertainable at all times.

(2) Receipt of funds.

(A) Except for taxes which are to be collected by the Trustee, the payment of all moneys to the County by any collectors authorized by statute or by anyone on account due the County shall be made only by issuance of a receipt or receivable warrant through the Finance Department instructing the Trustee to receive the amount named, for which the Trustee shall issue a receipt.

(B) The Finance Department's receipt or receivable warrant shall directly post to the County's accounting records.

(3) Disbursement of funds.

(A) Before any obligation shall be paid or any disbursement warrant or voucher issued, a detailed invoice, receivable copy of the purchase order, or such document indicating receipt of merchandise or service and authorization of payment should be approved by the head of an office, department or agency for which the obligation was made and be filed with the Finance Director.

(B) After careful pre-audit of invoices, bills and claims against the County or any of its funds, disbursement warrants on all County funds shall be prepared.

(C) It is the duty of the Finance Director to sign all County disbursement warrants as evidence of such director's audit, with the exception of warrants drawn against school funds which shall be signed by the School Board Chairman and Director of Schools, but no disbursement warrant drawn on the County Trustee shall become a County liability payable by the County Trustee until such warrant has been properly signed.

(D) In lieu of each department agency or official signing disbursement warrants, the departments may authorize the Finance Director to use a signature plate or other electronic methods in accordance with the general law and upon approval by the Comptroller of the Treasury.

(E) If such signature plate is used, it shall be locked in a safe place when not in use and supervised by the person responsible for its safekeeping when in use. A record shall be maintained indicating when the signature plate is used, numbers of the warrants signed, and the person using such plate.

(F) If other electronic methods are used, a record must be maintained of when the signature is used.

(G) Expenditures incurred in accordance with authorized appropriations shall be paid promptly in order that the County may obtain the benefit of cash discounts. For this purpose, it shall not be necessary for any such expenditure to be filed and recorded by the County Clerk or to be approved before payment by the County Legislative Body or by any committee or commission appointed by it.

(H) The Finance Director may be authorized by the 2012 Finance Committee to disburse any and all funds by any and all electronic methods that shall be conducive of adequate internal controls.

(I) The Finance Director is hereby authorized to maintain a special County payroll account at a local bank, in which disbursement warrants for the total of each payroll may be deposited and against which individual net earning checks may be issued to each of the County's employees.

(J) For any payroll clearing accounts, the 2012 Finance Committee may authorize the issuance of such payroll checks on the signature of the Finance Director, with the exception of school payroll checks which shall be issued on the signature of the Chairman of the School Board and the Director of Schools, and in such event, the depository bank shall be so instructed.

(4) Financial Reporting.

(A) At the end of each month, the Finance Director shall prepare a comprehensive report of all revenues and expenditures of each of its several funds, departments, offices, agencies and activities, all encumbrances against the several appropriations, and the condition of each item of appropriation in the annual budget. Such report shall show:

(1) For each item of appropriation or allotment thereof, the total expenditures for the month and year to date, the amount of outstanding encumbrances, and the amount of the unencumbered balance; and

(2) For each fund, an itemized statement of the revenues and receipts estimated for the year, the amount of the collections of each item for the month and year to date, and the unrealized portion of the estimate.

(B) The most recent of such reports shall be available on the County's web site and/or other electronic media as specified by the 2012 Finance Committee.

(C) Each department head, elected official and board member shall be furnished, in electronic format or by other means specified by the 2012 Finance Committee, copies of monthly reports for the respective departments as soon as the same are available.

SECTION 10. Purchasing Agent.

(a) The Finance Director or a deputy appointed by the Finance Director may serve as a purchasing agent for the County and shall assist the Policy Subcommittee in developing policies and procedures for implementing an economical and efficient purchasing system.

(b) The 2012 Finance Committee shall adopt the policies and procedures for purchasing and acquisitions in the County as provided for in this 2012 Finance Act.

(c) The School System shall be authorized to perform any purchasing functions which shall aid the County. Said purchases shall be made pursuant to this 2012 Finance Act.

(d) Notwithstanding subsections (a) through (c) of this section, this 2012 Finance Act shall not serve as authorization to remove any purchasing activities or authority from the school system.

SECTION 11. Purchasing System.

The purchasing system for the County shall be an integral part of the enterprise resource planning system and shall provide for a set of comprehensive internal controls.

These comprehensive internal controls shall ensure the following:

(1) All purchases shall comply with general law;

(2) All budgets shall be timely encumbered for all necessary purchases;

and

(3) All necessary documentation shall be electronically maintained on the

ERP.

SECTION 12. Bidding.

(a) The dollar limitation, for when formal competitive bids are required, shall be the amount as authorized by state law, for the highway department, education department, or other departments or agencies.

(b) In accordance with Tennessee Code Annotated, Section 12-3-1001, the County may purchase any authorized item from the department of general services without public advertisement or competitive bidding.

(c) The County may purchase any item authorized by federal law or regulations through the federal general services administration (GSA) without public advertisement or competitive bidding.

(d) The County may cooperatively purchase with any County or school system without public advertisement or competitive bidding, if the bid authorizes additional purchasers. Such purchase may be made from the other governmental entity or directly from the bidder or contractor.

(e) Subject to the policies and regulations of the 2012 Finance Committee, "biddable items" means any need of the County where more than one (1) bidder or contractor in the County's trade area can provide the material or service. Specifications

shall not be written to exclude vendors and contractors or to limit the bidding to a specific vendor or contractor.

(f) The County shall be liable for the payment of all purchases of supplies, materials, equipment and contractual services made in accordance with the provisions of this act but shall not be liable for the payment of such purchases made contrary to its provisions.

(g) The purchasing system may use any exclusion from bidding pursuant to any general law.

SECTION 13. Procedures for Budget Preparation.

(a) All budgeting processes shall be integrated into the enterprise resource planning system.

(b) On or before January 1 of each year, the Budget Committee, in conjunction with the Finance Director, shall prescribe the budgetary procedures, forms, calendar and other information as may be necessary to implement the budgetary procedures contained in this act.

(c) Except for the County Board of Education, each of the other operating departments, institutions, offices and agencies shall file with the Finance Director, on or before February 1 of each year, a detailed estimate of its requirements for expenditures from the County's funds for the ensuing fiscal year, together with an estimate of any County revenues to be received by such agency, office or department.

(d) The County Board of Education, after preparing its annual budget as now provided by law, shall file such budget with the Finance Director before June 1 for inclusion in the complete budget document to be presented to the Budget Committee.

(e) The Finance Director, on or before June 15 of each year, shall file a consolidated budget document with the Budget Committee showing an itemized statement of the amounts estimated by the various departments and officials to be required for the efficient operation of the County government from the County general fund, the debt service funds, the highway funds, the school funds and all other funds, together with an estimate of the revenues estimated to be received by each of the funds

during the next fiscal year and an estimate of the unencumbered cash balance of each of the funds at the beginning of the fiscal year. The consolidated budget shall be prepared on the basis of accounting required for external financial reporting by GAAP as applicable to local governments. The budget, as adopted, shall be balanced as to all funds.

(f) The Budget Committee shall review and present the recommended budget to the members of the County Legislative Body.

(g) Such budget shall contain an itemized and classified plan of all proposed expenditures and estimated receipts for the ensuing fiscal year as submitted by each department, office or agency and recommended by the Budget Committee, and shall conform to the uniform classification of accounts established by the Finance Director in accordance with the prescribed state uniform accounting system.

(h) It is expressly provided that the classification of expenditures and receipts of any and all County school funds for any purpose, administered by the County Board of Education and the Director of Schools, shall conform to the classification of accounts as prescribed by the Commissioner of Education.

(i) The Budget Committee shall fully provide in the budget for all requirements for debt service, interest and bond maturities and for any cash deficit in any fund at the beginning of the fiscal year and shall propose a tentative tax rate to fund such budget.

(j) The Budget Committee shall fully provide for any court-ordered expenses, including, but not limited to, deputies' and assistants' salaries authorized by court order pursuant to Tennessee Code Annotated, Title 8, Chapter 20. The budget, when adopted, shall appropriate funds to fully comply with such court order. The County Legislative Body shall adopt any budget amendment necessary to implement the provisions of such court order.

SECTION 14. Budget Publication and Adoption.

(a) At least ten (10) days before the proposed budget is to be presented to the County Legislative Body, the Budget Committee, as created by the County Legislative

Body pursuant to Section 3(b)(6), shall cause to be published, in a newspaper of general circulation, the proposed annual operating budget.

(b) This budget shall contain budgetary comparisons of the proposed budgets for the current year and the prior year for the following governmental funds:

- (1) General Fund;
- (2) Highway/Public Works Fund;
- (3) General Purpose School Fund;
- (4) Debt Service Funds; and
- (5) Any other fund(s) budgeted to receive property tax revenues.

(c) The budgetary comparisons shall be by individual fund and shall summarize revenues by local taxes, state of Tennessee, federal government and other sources, if any. Expenditures shall be summarized by salaries and other costs. The budgetary comparison shall also present estimated beginning and estimated ending fund balances and the number of employee positions budgeted.

(d) Such publication shall also contain a notice of a public hearing to be conducted by the Budget Committee at which any citizen of the County shall have the right to appear and state such citizen's views on the budget.

(e) The Budget Committee shall present the budget to the County Legislative Body.

(f) With the proposed budget, the Budget Committee shall deliver to the County Legislative Body a budget appropriation resolution and a tax levy resolution.

(g) The Board of Education has the right to address the County Legislative Body in regard to the board's budget and tax rate proposals.

(h) The County Legislative Body may alter or revise the proposed budget, with the exception of the school budget which shall be accepted or rejected in total, except as to provision for debt service requirements and for other expenditures required by law.

(i) The County Legislative Body shall adopt a budget as currently provided by law.

(j) After the adoption of the budget, any County department, agency or official shall be entitled to a hearing before the County Legislative Body in order to justify any proposed additional requests or budget estimates.

(k) The budget, the appropriation resolution, and the tax levy resolution, as adopted, shall be spread upon the minutes of the County Clerk.

SECTION 15. Continuing Appropriations.

(a) If the budget, tax rate and appropriation resolutions are not adopted by the County Legislative Body on or before twelve o'clock (12:00) midnight on June 30 for the ensuing fiscal year, all departments and offices of the County may make expenditures according to the budget of that department or office as adopted for the preceding fiscal year, except that such departments and offices are limited to expenditures and obligations based on a monthly allotment from the preceding fiscal year's budget.

(b) The allotment from the preceding fiscal year shall not include any major capital items, unless first approved by the County Legislative Body; however, such exclusion shall not preclude emergency purchases.

SECTION 16. Appropriations.

(a) The appropriations made in the appropriation resolution, or any amendment thereto, shall constitute the limit to expenditures for the various purposes and from the several funds of such County for the fiscal year covered by the resolution, and no expenditure shall be made or obligation created in excess of such limitation.

(b) The appropriations made by the County Legislative Body shall constitute authorization for the expenditures contained therein unless otherwise limited by the County Legislative Body.

(c) Expenditures may be made and obligations created against any appropriation to an aggregate total of the amount appropriated by line item.

(d) The expenditures and encumbrances against the amounts appropriated shall be made only upon an order or authorization issued by the department.

SECTION 17. Budget Adjustments, Amendments and Impounding.

(a) The Budget Committee, with the consent of any official, head of any department or division that may be affected, with the exception of the school budget, may make transfers and adjustments within the smallest budgetary itemization of any subdivision.

(b) The School System shall make transfers and adjustments within the smallest budgetary itemization of any subdivision of the school budget as provided in general law.

(c) Any other transfers or adjustments shall be submitted to the Budget Committee for its recommendation to the County Legislative Body.

(d) Any resolution presented to the County Legislative Body in any fiscal year, after the original appropriation resolution has been adopted and the tax rate for the year fixed by the County Legislative Body, that provides for an appropriation in addition to those made in the original budget appropriation, shall specifically provide, by tax levy, sufficient revenues or designate the source of funds to meet expenditures to be made in consequence of such additional appropriation.

SECTION 18. County Employees Unaffected.

(a) Notwithstanding any provision of this act, each department, agency or official shall have the authority to hire personnel and set salaries and to determine the needs for its use, all subject to budget limitations and the availability of funds.

(b) The authority of any committee or subcommittee created pursuant to this 2012 Finance Act and the Finance Director shall be limited to the provisions of this act and such policies necessary to implement the provisions of this act. They shall not have the authority to veto the hiring and dismissal of personnel of the various County departments, agencies, or officials or to set salaries or to determine the needs of such departments.

SECTION 19. Education Department - Withdrawal from 2012 Finance Act.

(a) In the event the Finance Director and the Finance Department, established under this 2012 Finance Act, does not maintain records, follow accounting and budgetary procedures, and submit timely reports and information as prescribed by state law and the Commissioner of Education, the Commissioner, after a hearing on the issue

of such neglect, shall remove the County education department from this 2012 Finance Act by written notification to the presiding officer of the County Legislative Body.

(b) Upon notice from the Commissioner, the County Legislative Body shall transfer sufficient funds from the control of the Finance Department to provide financial services in the County education department under the supervision of the School Board, as provided by general law.

(c) State funds may be withheld for failure to provide adequate funds to transfer the responsibilities to the education department.

SECTION 20. Implementation.

(a) Upon this 2012 Finance Act being approved in accordance with Section, the appointment of the members of the committees shall take place within the time set forth by this 2012 Finance Act.

(b) The Policy Committee shall also develop plans for implementation of the "Financial Management Modernization System of the County of Sumner, Tennessee of 2012". Such implementation shall be completed within four (4) years of adoption of this act by the County Legislative Body.

(c) After an implementation plan has been developed and approved by the 2012 Finance Committee, a report shall be submitted to the County Legislative Body at the next regularly scheduled meeting.

(d) The 2012 Finance Committee shall place notice which provides the following:

(1) The County has adopted the "Financial Management Modernization System of the County of Sumner, Tennessee of 2012", and all employees, vendors and contractors must abide by its provisions beginning on a date specified in the notice; and

(2) The act, or policies to implement the act, will be available on a date specified in the notice and copies may be obtained at that time.

SECTION 21. Suspension of Conflicting Laws.

(a) When this act is fully implemented, upon the adoption of a resolution, Chapter 113 of the Private Acts of 2002, as amended by Chapter 26 of the Private Acts

of 2003, and any other act amendatory thereto or any other private act relative to the operation of County finances, budgeting, and purchasing in conflict with this act are repealed. Upon the adoption of such resolution for the repeal of such acts, the presiding office of the County Legislative Body shall certify the action to the secretary of state.

(b) Where any conflict arises between this act and Title 49 or other sections of Tennessee Code Annotated that provide for the duties, responsibilities, and authority of the elected school board members, Title 49 or such other sections of Tennessee Code Annotated shall take precedence.

SECTION 22. Public Notice.

In addition to any other methods for sales of County-owned property authorized by law, Sumner County having adopted the "Financial Management Modernization System of the County of Sumner, Tennessee of 2012", is authorized to conduct a sale of surplus County-owned property on any internet auction web site approved by the County Legislative Body.

SECTION 23. County Approval.

(a) This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Sumner County. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Legislative Body of Sumner County and certified to the secretary of state.

(b) For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in subsection (a).