

**12.1 Office — accounts — reports.**

1. The treasurer shall keep the treasurer's office at the seat of government, and shall keep an accurate account of the receipts and disbursements at the treasury in books kept for that purpose, in which the treasurer shall specify the names of the persons from whom money is received, and on what account, and the time of receipt.

2. The treasurer is responsible for reporting on the bonding activities of all political subdivisions, instrumentalities, and agencies of the state and shall make recommendations to the general assembly and the governor on modification in the bonding authority. The treasurer shall notify each political subdivision, instrumentality, and agency of the state to report to the treasurer the amount of bonds outstanding and each new bond issue. The treasurer shall adopt rules and establish forms for carrying out [this section](#). Each political subdivision, instrumentality, and agency of the state shall provide all the information required by the treasurer under [this section](#).

[C51, §62; R60, §83; C73, §75; C97, §101; C24, 27, 31, 35, 39, §131; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §12.1]

[86 Acts, ch 1245, §823; 2018 Acts, ch 1041, §2](#)