The Senate State and Local Governmental Operations Committee offered the following substitute to HB 878:

## A BILL TO BE ENTITLED AN ACT

1 To amend Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to 2 specific, business, and occupation taxes, so as to provide remedies for the imposition of 3 excessive regulatory fees by a county or municipal government; to provide for related 4 matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

5

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

## 6 **SECTION 1.** 7 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific, business, and occupation taxes, is amended by inserting a new Code section to be designated 8 9 Code Section 48-13-9.1 to read as follows: 10 "48-13-9.1. 11 A civil action to enforce the limitation on regulatory fees set out in Code Section 48-13-9 12 may be filed after the exhaustion of administrative remedies. The prevailing party in such an action shall be awarded reasonable attorney's fees." 13 **SECTION 2.** 14 This Act shall become effective on January 1, 2003. 15 **SECTION 3.** 16

17 All laws and parts of laws in conflict with this Act are repealed.