

House Bill 190

By: Representatives O`Neal of the 146<sup>th</sup> and Williams of the 4<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 50 of the Official Code of Georgia Annotated, relating to state government,  
2 Title 10 of the Official Code of Georgia Annotated, relating to commerce and trade, Title 12  
3 of the Official Code of Georgia Annotated, relating to conservation and natural resources,  
4 Title 15 of the Official Code of Georgia Annotated, relating to courts, Title 19 of the Official  
5 Code of Georgia Annotated, relating to domestic relations, Title 20 of the Official Code of  
6 Georgia Annotated, relating to education, Title 28 of the Official Code of Georgia Annotated,  
7 relating to the General Assembly, Title 34 of the Official Code of Georgia Annotated,  
8 relating to labor and industrial relations, Title 45 of the Official Code of Georgia Annotated,  
9 relating to public officers and employees, Title 47 of the Official Code of Georgia Annotated,  
10 relating to retirement and pensions, and Title 48 of the Official Code of Georgia Annotated,  
11 relating to revenue and taxation, so as to create the State Accounting Office; to provide for  
12 a state accounting officer; to provide for the appointment and removal of such officer; to  
13 provide for staff and offices; to provide for duties and responsibilities of such officer; to  
14 provide for certain reports and information to be provided to such officer by state  
15 organizations; to provide a definition; to authorize such officer to promulgate certain rules  
16 and regulations relating to travel expenses; to provide for related matters; to transfer certain  
17 duties and functions from the state auditor to the state accounting officer; to provide for the  
18 state accounting officer to receive certain reports; to change certain references from the  
19 Department of Audits and Accounts to the State Accounting Office; to remove certain  
20 functions and responsibilities from the state auditor; to repeal Resolution Act No. 48 (Senate  
21 Resolution No. 101), approved April 19, 1979 (Ga. L. 1979, p. 1365), relating to the  
22 development, issuance, review, and revision of employee travel reimbursement policies by  
23 the Department of Audits and the Office of Planning and Budget; to provide for effective  
24 dates; to repeal conflicting laws; and for other purposes.

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Title 50 of the Official Code of Georgia Annotated, relating to state government, is amended by adding a new Chapter 5B to read as follows:

**"CHAPTER 5B****50-5B-1.**

(a) The State Accounting Office is created and shall be administered by the state accounting officer.

(b) The state accounting officer shall be appointed by the Governor and shall serve at the pleasure of the Governor.

(c) Beginning July 1, 2005, the state accounting officer shall receive an annual salary to be set by the Governor. The state accounting officer shall also be reimbursed for all actual and necessary expenses incurred by him or her in carrying out his or her official duties.

(d) The state accounting officer shall be required to take and subscribe before the Governor an oath to discharge faithfully and impartially the duties of such office, which oath shall be in addition to the oath required of all civil officers.

**50-5B-2.**

(a) The state accounting officer shall establish such units within the State Accounting Office as he or she deems proper for its administration and shall designate persons to be directors and assistant directors of such units to exercise such authority as he or she may delegate to them in writing.

(b) The state accounting officer shall have the authority, within budgetary limitations, to employ as many persons as he or she deems necessary for the administration of the office and for the discharge of the duties of the office. The state accounting officer shall issue all necessary directions, instructions, orders, and rules applicable to such persons. He or she shall have authority, as he or she deems proper, to employ, assign, compensate, and discharge employees of the office within the limitations of the office's appropriation, the requirements of the state merit system, and restrictions set forth by law.

**50-5B-3.**

(a) The state accounting officer shall:

(1) Prescribe state-wide accounting policies, procedures, and practices;

(2) Prescribe, develop, operate, and maintain uniform state accounting systems for all state organizations which facilitate financial accounting and reporting in accordance with

- 1 generally accepted accounting principles and also meet state and federal accounting and  
2 financial reporting requirements;
- 3 (3) Prescribe the manner in which disbursements shall be made by state organizations;
- 4 (4) Prescribe and supervise the installation of any changes in the state accounting  
5 information systems necessary to secure and maintain internal control and facilitate the  
6 recording of accounting data for the purpose of preparing reliable, timely, and meaningful  
7 statements and reports;
- 8 (5) Manage the state's accounting, payroll, and human capital systems;
- 9 (6) Using generally accepted accounting principles, prepare the state's financial  
10 statements and other reports in accordance with legal requirements;
- 11 (7) Provide annual financial statements and other reports to the state auditor and other  
12 auditors, as appropriate, for review and certification when required by statute or federal  
13 regulation;
- 14 (8) Develop interim reports on the financial condition and budgetary compliance of the  
15 state and various state organizations;
- 16 (9) Determine the proper classification for accounting and reporting purposes of all  
17 assets, liabilities, revenues, expenditures, fund balances, funds, and accounts in  
18 compliance with legal requirements and generally accepted accounting principles and  
19 prescribe a uniform classification of accounts and other accounting identifiers which shall  
20 be used by all state organizations;
- 21 (10) Develop processes and systems to improve accountability and enhanced collection  
22 of accounts receivable due to the state. In developing these processes, the state  
23 accounting officer may prescribe procedures to allow for the recognition of uncollectible  
24 accounts for financial reporting purposes. He or she may also develop guidelines to  
25 allow uncollectible debts to be removed from active collection processes. This  
26 recognition shall not remove or diminish the state's claim on accounts or debt owed to  
27 the state; and
- 28 (11) Develop processes and systems to improve accountability and enhance efficiency  
29 for disbursement of funds and management of accounts payable.
- 30 (b) The state accounting officer may recommend processes and systems to improve the  
31 cash management practices of the state to the State Depository Board. The state accounting  
32 officer in cooperation with the Office of Treasury and Fiscal Services may prescribe  
33 policies and procedures to implement the policies of the board.

1 50-5B-4.

2 (a) As used in this chapter, the term 'organization of state government' shall mean, without  
3 limitation, any agency, authority, department, institution, board, bureau, commission,  
4 committee, office, or instrumentality of the State of Georgia.

5 (b) All organizations of state government and all officers, agents, and employees thereof  
6 shall conform to and comply with the rules, regulations, policies, procedures, and forms  
7 devised, promulgated, and installed by the state accounting officer.

8 (c) All organizations of state government shall submit statements, reports, information, and  
9 data necessary to enable the state accounting officer to complete the reports required under  
10 this Code section and Code Section 50-5B-3.

11 (d) All organizations of state government may only create and maintain accounting  
12 systems or subsidiary accounting systems that have been approved by the state accounting  
13 officer.

14 (e) All organizations of state government shall provide lease information to the state  
15 accounting officer to permit the state accounting officer to properly account for and report  
16 all capital and operating leases.

17 (f) All organizations of state government shall provide information to the state accounting  
18 officer necessary to properly account for and report real property and personal property.

19 (g) All information and reports required in this Code section shall be provided in the form  
20 and within the time frame prescribed by the state accounting officer.

21 50-5B-5.

22 The state accounting officer in cooperation with the Office of Planning and Budget is  
23 authorized to and shall adopt rules and regulations governing in-state and out-of-state travel  
24 and travel reimbursement that promote economy and efficiency in state government and  
25 which treat employees fairly and equitably."

26

27

## SECTION 2.

28 Said title is further amended by striking subsection (e) of Code Section 50-5-196, relating  
29 to the Distance Learning and Telemedicine Network Governing Board, and inserting in lieu  
30 thereof a new subsection (e) to read as follows:

31 "(e) Members of the governing board shall serve without compensation but, subject to fund  
32 availability, shall be reimbursed by the state department in which employed for all  
33 necessary expenses that may be incurred in the performance of their duties under this part  
34 in accordance with state travel regulations promulgated by the ~~Office of Planning and  
35 Budget and the Department of Audits and Accounts~~ State Accounting Office in the same  
36 manner that employees of the state merit system are reimbursed."





1 the Office of Planning and Budget. The director shall employ such employees of the  
2 agency as may be necessary to carry out its purposes."

3 **SECTION 9.**

4 Said title is further amended by striking Code Section 50-12-77, relating to reports by  
5 overview committees concerning the Georgia Aviation Hall of Fame, and inserting in lieu  
6 thereof a new Code Section 50-12-77 to read as follows:

7 "50-12-77.

8 The Georgia Aviation Hall of Fame Board shall cooperate with the committees, the  
9 Attorney General, the state auditor, the state accounting officer, and other state agencies  
10 in order that the charges of the committees, set forth in this subpart, may be timely and  
11 efficiently discharged. The board shall submit to the committees such reports and data as  
12 the committees shall reasonably require of the board in order that the committees may  
13 adequately perform their functions. The Attorney General is authorized to bring  
14 appropriate legal actions to enforce any laws specifically or generally relating to the  
15 Georgia Aviation Hall of Fame or the Georgia Aviation Hall of Fame Board. The  
16 committees shall, on or before the first day of January of each year, and at such other times  
17 as they deem necessary, submit to the General Assembly a report of their findings and  
18 recommendations based upon the review of the Georgia Aviation Hall of Fame, as set forth  
19 in this subpart."

20 **SECTION 10.**

21 Said title is further amended by striking subsection (b) of Code Section 50-16-18, relating  
22 to writing off small amounts due to the state, and inserting in lieu thereof a new subsection  
23 (b) to read as follows:

24 "(b) All state agencies and departments, in order to preserve public funds, are authorized  
25 to develop appropriate standards, ~~in conjunction with the Department of Audits and~~  
26 ~~Accounts,~~ that comply with the policies prescribed by the state accounting officer which  
27 will provide a mechanism to consider administratively discharging any obligation or charge  
28 in favor of such agency or department when such obligation or charge is \$100.00 or any  
29 lesser amount unless the agency or department belongs to the Board of Regents of the  
30 University System of Georgia or the Department of Technical and Adult Education, in  
31 which case the obligation or charge in favor of the institution under the Board of Regents  
32 of the University System of Georgia or the Department of Technical and Adult Education  
33 may be \$3,000.00 or any lesser amount. This procedure shall not be available to such  
34 agency or department in those instances where the obligor has more than one such debt or  
35 obligation in any given fiscal year, and this provision shall be construed in favor of the

1 state agency or department so as not to alter the unquestioned ability of such state agency  
 2 or department to pursue any debt, obligation, or claim in any amount whatsoever. In those  
 3 instances where a debt or obligation of \$100.00 or less, or \$3,000.00 or less for the  
 4 institutions of the Board of Regents of the University System of Georgia or the Department  
 5 of Technical and Adult Education, has been deemed to be uncollectable, the proper  
 6 individual making such determination shall transmit a recapitulation of the efforts made to  
 7 collect the debt together with all other appropriate information, which shall include a  
 8 reasonable estimate of the cost to pursue administratively or judicially the account together  
 9 with a recommendation to the commissioner of such state agency or department. In those  
 10 instances where the commissioner makes a determination that further collection efforts  
 11 would be detrimental to the public's financial interest, a certificate reflecting this  
 12 determination shall be executed, and this certificate shall serve as the authority to remove  
 13 such uncollectable accounts from the financial records of such state agency or department.  
 14 Such certificates shall be forwarded to the state ~~auditor~~ accounting officer in a manner and  
 15 at such times as are reflected in the standards developed by the state ~~auditor~~ accounting  
 16 officer and the state agency or department."

17 **SECTION 11.**

18 Said title is further amended by striking subsection (b) of Code Section 50-16-18, relating  
 19 to writing off small amounts due to the state, and inserting in lieu thereof a new subsection  
 20 (b) to read as follows:

21 "(b) All state agencies and departments, in order to preserve public funds, are authorized  
 22 to develop appropriate standards, ~~in conjunction with the Department of Audits and~~  
 23 ~~Accounts, that comply with the policies prescribed by the state accounting officer~~ which  
 24 will provide a mechanism to consider administratively discharging any obligation or charge  
 25 in favor of such agency or department when such obligation or charge is \$100.00 or any  
 26 lesser amount. This procedure shall not be available to such agency or department in those  
 27 instances where the obligor has more than one such debt or obligation in any given fiscal  
 28 year, and this provision shall be construed in favor of the state agency or department so as  
 29 not to alter the unquestioned ability of such state agency or department to pursue any debt,  
 30 obligation, or claim in any amount whatsoever. In those instances where a debt or  
 31 obligation of \$100.00 or less has been deemed to be uncollectable, the proper individual  
 32 making such determination shall transmit a recapitulation of the efforts made to collect the  
 33 debt together with all other appropriate information, which shall include a reasonable  
 34 estimate of the cost to pursue administratively or judicially the account together with a  
 35 recommendation to the commissioner of such state agency or department. In those  
 36 instances where the commissioner makes a determination that further collection efforts



1 would be detrimental to the public's financial interest, a certificate reflecting this  
 2 determination shall be executed, and this certificate shall serve as the authority to remove  
 3 such uncollectable accounts from the financial records of such state agency or department.  
 4 Such certificates shall be forwarded to the state ~~auditor~~ accounting officer in a manner and  
 5 at such times as are reflected in the standards developed by the state ~~auditor~~ accounting  
 6 officer and the state agency or department."

## 7 SECTION 12.

8 Said title is further amended by striking subsections (a) and (b) of Code Section 50-16-32,  
 9 relating to the State Properties Commission, and inserting in lieu thereof new subsections (a)  
 10 and (b) to read as follows:

11 "(a) There is created within the executive branch of state government a public body which  
 12 shall be known as the State Properties Commission and which shall consist of ten members  
 13 and be composed of the Governor; the Secretary of State; the director of the Office of  
 14 Treasury and Fiscal Services; the state ~~auditor~~ accounting officer; three citizens appointed  
 15 by the Speaker of the House of Representatives for terms ending on April 1 in each  
 16 odd-numbered year; and three citizens appointed by the Lieutenant Governor for terms  
 17 ending on April 1 in each odd-numbered year. The term of office of the appointed  
 18 members of the commission is continued until their successors are duly appointed and  
 19 qualified. The Lieutenant Governor may serve as an appointed citizen member.

20 (b) The Governor shall be the chairperson of the commission, the state ~~auditor~~ accounting  
 21 officer shall be its vice chairperson, and the Secretary of State shall be its secretary. Six  
 22 members of the commission shall constitute a quorum. No vacancy on the commission  
 23 shall impair the right of the quorum to exercise the powers and perform the duties of the  
 24 commission. With the sole exception of acquisitions of real property, which acquisitions  
 25 shall require six affirmative votes of the membership of the commission present and voting  
 26 at any meeting, the business, powers, and duties of the commission may be transacted,  
 27 exercised, and performed by a majority vote of the commission members present and  
 28 voting at a meeting when more than a quorum is present and voting or by a majority vote  
 29 of a quorum when only a quorum is present and voting at a meeting. An abstention in  
 30 voting shall be considered as that member not being present and not voting in the matter  
 31 on which the vote is taken. No person may be appointed, elected, or serve on the  
 32 commission who is a member of the legislative or judicial branch of government. In the  
 33 event any ex officio member is determined to be in either the legislative or judicial branch  
 34 of government, the General Assembly declares that it would have passed this article  
 35 without such ex officio position on the commission and would have reduced the quorum  
 36 and vote required of the commission on all actions accordingly."

**SECTION 13.**

Said title is further amended by striking paragraph (3) of subsection (b) of Code Section 50-17-23, relating to general obligation and guaranteed revenue debt, and inserting in lieu thereof a new paragraph (3) to read as follows:

"(3) MINIMUM BALANCE REQUIRED; EXCESS MONEYS; INVESTMENTS. The amount to the credit of the common reserve fund shall at all times be at least equal to the aggregate highest annual debt service requirements on all outstanding guaranteed revenue obligations entitled to the benefit of such fund. If at the end of any fiscal year of the state the fund is in excess of the required amount, the director of the Office of Treasury and Fiscal Services, upon certification of the state ~~auditor~~ accounting officer, shall transfer such excess to the general funds of the state, free of such trust. The funds in the common reserve shall be as fully invested as is practical, consistent with the requirements of guaranteeing the principal and interest payments on the revenue obligations guaranteed by the state. Any such investments shall be restricted to obligations constituting direct and general obligations of the United States government or obligations unconditionally guaranteed as to the payment of principal and interest by the United States government, maturing no longer than 12 months from the date of purchase."

**SECTION 14.**

Said title is further amended by striking Code Section 50-17-50, relating to the State Depository Board, and inserting in lieu thereof a new Code Section 50-17-50 to read as follows:

"50-17-50.

The State Depository Board, referred to in this article as the 'board,' is created, consisting of the Governor, the Commissioner of Insurance, the state ~~auditor~~ accounting officer, the commissioner of banking and finance, the state revenue commissioner, the commissioner of transportation, and the director of the Office of Treasury and Fiscal Services, referred to in this article as the 'director,' who shall act as administrative officer of the board. A majority of the board shall constitute a quorum, and the acts of the majority shall be the acts of the board. The board, in its discretion, may name and appoint, from time to time, as state depositories of state funds any bank or trust company which has its deposits insured by the Federal Deposit Insurance Corporation. The board may also name and appoint as state depositories of state funds any building and loan association or federal savings and loan association which has its deposits insured by the Savings Association Insurance Fund of the Federal Deposit Insurance Corporation or the Georgia Credit Union Deposit Corporation. The board may also authorize any department, board, bureau, or other agency of the state which has a foreign office to deposit state funds for current operating expenses

1 in certain foreign banks, the deposits of which are not insured by the Federal Deposit  
 2 Insurance Corporation, provided the balance of such deposits in any one foreign bank does  
 3 not exceed limits prescribed by the State Depository Board. For the purposes of this article,  
 4 'foreign bank' shall mean a bank organized under the laws of a foreign country. The board  
 5 is assigned to the Department of Administrative Services for administrative purposes only  
 6 as prescribed in Code Section 50-4-3."

7 **SECTION 15.**

8 Said title is further amended by striking Code Section 50-25-7.10, relating to quarterly  
 9 reports required of executive director of Georgia Technology Authority, and inserting in lieu  
 10 thereof a new Code Section 50-25-7.10 to read as follows:

11 "50-25-7.10.

12 The executive director shall submit to the director of the Office of Planning and Budget and  
 13 the state ~~auditor~~ accounting officer on a quarterly basis a report of all activity regarding  
 14 technology and technology resources for each agency and the authority. The report shall  
 15 accurately represent all financial details including current cash balances, line item detail  
 16 on expenditures including systems development, personal services, and equipment from  
 17 the previous quarter and anticipated expenditures for the upcoming quarter, projected  
 18 year-end balance, depreciated value of capital equipment, and balances of reserve funds  
 19 established for capital equipment, as well as a status report on personnel position changes  
 20 including new technology related positions created and existing technology related  
 21 positions eliminated. The authority spending reports shall comply with the state accounting  
 22 system object codes."

23 **SECTION 16.**

24 Said title is further amended by striking Code Section 50-25-7.12, relating to joint  
 25 development of budgeting and accounting system for technology resources, and inserting in  
 26 lieu thereof a new Code Section 50-25-7.12 to read as follows:

27 "50-25-7.12.

28 The authority, the Office of Planning and Budget, and the state ~~auditor~~ accounting officer  
 29 shall jointly develop a system for budgeting and accounting of expenditures for technology  
 30 resources. This system must integrate seamlessly with the technology portfolio  
 31 management system. Annual reports regarding technology shall be coordinated by the  
 32 authority with the Office of Planning and Budget and the state ~~auditor~~ accounting officer  
 33 and submitted to the Governor, General Assembly, and the board on or before October 1  
 34 of each year. The authority may adopt an accrual method of accounting."

**SECTION 17.**

Said title is further amended by striking paragraph (7) of subsection (a) of Code Section 50-27-11, relating to duties of the chief executive officer of the Georgia Lottery Corporation, and inserting in lieu thereof a new paragraph (7) to read as follows:

"(7) Report quarterly to the state auditor, the state accounting officer, and the board a full and complete statement of lottery revenues and expenses for the preceding quarter; and".

**SECTION 18.**

Said title is further amended by striking subsection (f) of Code Section 50-27-13, relating to disposition of lottery proceeds, and inserting in lieu thereof a new subsection (f) to read as follows:

"(f) In compliance with the requirement of the Constitution that there shall be a separate accounting of lottery proceeds, no deficiency in the Lottery for Education Account shall be replenished by book entries reducing any nonlottery reserve of general funds, including specifically but without limitation the revenue shortfall reserve or the midyear adjustment reserve; nor shall any program or project started specifically from lottery proceeds be continued from the general fund; such programs must be adjusted or discontinued according to available lottery proceeds unless the General Assembly by general law establishes eligibility requirements and appropriates specific funds within the general appropriations Act; nor shall any nonlottery surplus in the general fund be reduced. No surplus in the Lottery for Education Account shall be reduced to correct any nonlottery deficiencies in sums available for general appropriations, and no surplus in the Lottery for Education Account shall be included in any surplus calculated for setting aside any nonlottery reserve or midyear adjustment reserve. In calculating net revenue collections for the revenue shortfall reserve and midyear adjustment reserve, the state ~~auditor~~ accounting officer shall not include the net proceeds."

**SECTION 19.**

Said title is further amended by striking Code Section 50-27-33, relating to reports by the Georgia Lottery Corporation, and inserting in lieu thereof a new Code Section 50-27-33 to read as follows:

"50-27-33.

To ensure the financial integrity of the lottery, the corporation through its board of directors shall:

(1) Submit quarterly and annual reports to the Governor, state auditor, the state accounting officer, and the oversight committee created by Code Section 50-27-34, disclosing the total lottery revenues, prize disbursements, operating expenses, and

1 administrative expenses of the corporation during the reporting period. The annual report  
 2 shall additionally describe the organizational structure of the corporation and summarize  
 3 the functions performed by each organizational division within the corporation;

4 (2) Adopt a system of internal audits;

5 (3) Maintain weekly or more frequent records of lottery transactions, including the  
 6 distribution of tickets or shares to retailers, revenues received, claims for prizes, prizes  
 7 paid, prizes forfeited, and other financial transactions of the corporation;

8 (4) Contract with a certified public accountant or firm for an annual financial audit of the  
 9 corporation. The certified public accountant or firm shall have no financial interest in  
 10 any vendor with whom the corporation is under contract. The certified public accountant  
 11 or firm shall present an audit report not later than ~~seven~~ four months after the end of the  
 12 fiscal year. The certified public accountant or firm shall evaluate the internal auditing  
 13 controls in effect during the audit period. The cost of this annual financial audit shall be  
 14 an operating expense of the corporation. The state auditor may at any time conduct an  
 15 audit of any phase of the operations of the Georgia Lottery Corporation at the expense  
 16 of the state and shall receive a copy of the annual independent financial audit. A copy  
 17 of any audit performed by the certified public accountant or firm or the state auditor shall  
 18 be transmitted to the Governor, the Lieutenant Governor, and the Speaker of the House  
 19 of Representatives, the state auditor, the state accounting officer, and the oversight  
 20 committee chairperson;

21 (5) Submit to the Office of Planning and Budget, ~~and~~ the state auditor, and the state  
 22 accounting officer by June 30 of each year a copy of the annual operating budget for the  
 23 corporation for the next fiscal year. This annual operating budget shall be approved by  
 24 the board and be on such forms as prescribed by the Office of Planning and Budget;

25 (6) For informational purposes only, submit to the Office of Planning and Budget on  
 26 September 1 of each year a proposed operating budget for the corporation for the  
 27 succeeding fiscal year. This budget proposal shall also be accompanied by an estimate  
 28 of the net proceeds to be deposited into the Lottery for Education Account during the  
 29 succeeding fiscal year. This budget shall be on such forms as prescribed by the Office  
 30 of Planning and Budget; and

31 (7) Adopt the same fiscal year as that used by state government."

## 32 SECTION 20.

33 Title 10 of the Official Code of Georgia Annotated, relating to commerce and trade, is  
 34 amended by striking Code Section 10-9-22, relating to authority of the Geo. L. Smith II  
 35 World Congress Center Authority to cooperate with certain entities, and inserting in lieu  
 36 thereof a new Code Section 10-9-22 to read as follows:

1 "10-9-22.  
 2 The Geo. L. Smith II Georgia World Congress Center Authority shall cooperate with the  
 3 committee, its authorized personnel, the Attorney General, the state auditor, the state  
 4 accounting officer, and other state agencies in order that the charges of the committee, set  
 5 forth in this article, may be timely and efficiently discharged. The authority shall submit  
 6 to the committee such reports and data as the committee shall reasonably require of the  
 7 authority in order that the committee may adequately perform its functions. The Attorney  
 8 General is authorized to bring appropriate legal actions to enforce any laws specifically or  
 9 generally relating to the Geo. L. Smith II Georgia World Congress Center Authority. The  
 10 committee shall, on or before the first day of January of each year, and at such other times  
 11 as it deems necessary, submit to the General Assembly a report of its findings and  
 12 recommendations based upon the review of the Geo. L. Smith II Georgia World Congress  
 13 Center Authority, as set forth in this chapter."

14 **SECTION 21.**

15 Title 12 of the Official Code of Georgia Annotated, relating to conservation and natural  
 16 resources, is amended by striking Code Section 12-3-22, relating to the reporting  
 17 requirements of certain associations and authorities, and inserting in lieu thereof a new Code  
 18 Section 12-3-22 to read as follows:

19 "12-3-22.

20 The Stone Mountain Memorial Association, the Jekyll Island—State Park Authority, the  
 21 North Georgia Mountains Authority, and the Lake Lanier Islands Development Authority  
 22 shall cooperate with the committee, its agents, the Attorney General, the state auditor, the  
 23 state accounting officer, and other state agencies in order that the duties of the committee  
 24 set forth in this part may be timely and efficiently discharged. Each of the named  
 25 authorities shall submit to the committee such reports and data as the committee shall  
 26 reasonably require of the authority in order that the committee may adequately perform its  
 27 functions. At least annually the commissioner of natural resources and the department's  
 28 director of state parks and historic sites shall make a report to the committee of any  
 29 legislative changes or revisions that may be needed to assist the named authorities in  
 30 accomplishing their statutory duties and functions as provided in this chapter, either  
 31 individually or as a group. The Attorney General is authorized to bring appropriate legal  
 32 actions to enforce any laws specifically or generally relating to the authorities named in this  
 33 part. The committee shall, on or before the first day of January of each year, and at such  
 34 other times as it deems necessary, submit to the chairpersons of the appropriate standing  
 35 committees of each house of the General Assembly a report of its findings and

1 recommendations based upon the review of each of the named authorities, as set forth in  
2 this part."

### 3 **SECTION 22.**

4 Said title is further amended by striking Code Section 12-3-502, relating to the cooperation  
5 of the Georgia Agricultural Exhibition Authority, and inserting in lieu thereof a new Code  
6 Section 12-3-502 to read as follows:

7 "12-3-502.

8 The Georgia Agricultural Exposition Authority shall cooperate with the committee, its  
9 authorized personnel, the Attorney General, the state auditor, the state accounting officer,  
10 and other state agencies in order that the charges of the committee, set forth in this part,  
11 may be timely and efficiently discharged. The authority shall submit to the committee such  
12 reports and data as the committee shall reasonably require of the authority in order that the  
13 committee may adequately perform its functions. The Attorney General is authorized to  
14 bring appropriate legal actions to enforce any laws specifically or generally relating to the  
15 Georgia Agricultural Exposition Authority. The committee shall, on or before the first day  
16 of January of each year, and at such other times as it deems necessary, submit to the  
17 General Assembly a report of its findings and recommendations based upon the review of  
18 the Georgia Agricultural Exposition Authority, as set forth in this part."

### 19 **SECTION 23.**

20 Said title is further amended by striking Code Section 12-3-552, relating to the cooperation  
21 of the Georgia Music Hall of Fame Authority, and inserting in lieu thereof a new Code  
22 Section 12-3-552 to read as follows:

23 "12-3-552.

24 The Georgia Music Hall of Fame Authority shall cooperate with the committee, its  
25 authorized personnel, the Attorney General, the state auditor, the state accounting officer,  
26 and other state agencies in order that the charges of the committee, set forth in this part,  
27 may be timely and efficiently discharged. The authority shall submit to the committee such  
28 reports and data as the committee shall reasonably require of the authority in order that the  
29 committee may adequately perform its functions. The Attorney General is authorized to  
30 bring appropriate legal actions to enforce any laws specifically or generally relating to the  
31 Georgia Music Hall of Fame Authority. The committee shall, on or before the first day of  
32 January of each year, and at such other times as it deems necessary, submit to the General  
33 Assembly a report of its findings and recommendations based upon the review of the  
34 Georgia Music Hall of Fame Authority, as set forth in this part."

**SECTION 24.**

1

2 Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended in Code  
 3 Section 15-21-145, relating to the duties of the Brain and Spinal Injury Trust Fund  
 4 Commission, by striking paragraph (6) of subsection (a) and inserting in lieu thereof a new  
 5 paragraph (6) to read as follows:

6 "(6) Conform to the standards and requirements prescribed by the state ~~auditor~~  
 7 accounting officer pursuant to ~~Chapter 6~~ Chapter 5B of Title 50."

**SECTION 25.**

8

9 Title 19 of the Official Code of Georgia Annotated, relating to domestic relations, is  
 10 amended in Code Section 19-14-5, relating to the powers and duties of the State Children's  
 11 Trust Fund Commission, by striking paragraph (7) of subsection (a) and inserting in lieu  
 12 thereof a new paragraph (7) to read as follows:

13 "(7) Conform to the standards and requirements prescribed by the state ~~auditor~~  
 14 accounting officer pursuant to ~~Chapter 6~~ Chapter 5B of Title 50."

**SECTION 26.**

15

16 Title 20 of the Official Code of Georgia Annotated, relating to education, is amended by  
 17 striking subsections (b) and (c) of Code Section 20-2-896, relating to the administrative  
 18 discharge of certain debts, and inserting in lieu thereof new subsections (b) and (c) to read  
 19 as follows:

20 "(b) In order to conserve the health insurance funds, the commissioner of community  
 21 health is authorized, ~~in conjunction with the state auditor,~~ to develop a procedure that  
 22 complies with the policies prescribed by the state accounting officer for the administrative  
 23 discharge of any debt or obligation due the insurance fund when such debt or obligation  
 24 is \$400.00 or less. This provision shall not be construed to deny to the commissioner the  
 25 authority to pursue the collection of any debt, obligation, or claim in any amount  
 26 whatsoever when such pursuit is in the best interest of the insurance fund.

27 (c) Upon a formal determination that a debt or obligation to the insurance fund of \$400.00  
 28 or less is uncollectable, or that the costs of collection would equal or exceed the amount  
 29 due the fund, the commissioner of community health shall execute and transmit to the state  
 30 ~~auditor~~ accounting officer a certification which includes the following: a recapitulation of  
 31 the efforts made to collect the debt or obligation; an estimate of the costs to pursue  
 32 collection of the debt or obligation administratively or judicially; such other information  
 33 as may be required by the procedure developed by the commissioner and the state ~~auditor~~  
 34 accounting officer; and a statement that further collection effort would be detrimental to  
 35 the financial interests of the fund. The certification shall be made under oath or affirmation



1 and shall be sent to the state ~~auditor~~ accounting officer at such times as shall be prescribed  
 2 in the procedure developed by the commissioner and the state ~~auditor~~ accounting officer.  
 3 Upon receipt of the certification, the state ~~auditor~~ accounting officer shall be authorized to  
 4 approve the removal of such uncollectable amounts from the financial records of the fund."

#### 5 **SECTION 27.**

6 Said title is further amended by striking subsections (b) and (c) of Code Section 20-2-924,  
 7 relating to the administrative discharge of certain debts, and inserting in lieu thereof new  
 8 subsections (b) and (c) to read as follows:

9 "(b) In order to conserve the health insurance funds, the commissioner of community  
 10 health is authorized, ~~in conjunction with the state auditor,~~ to develop a procedure that  
 11 complies with the policies prescribed by the state accounting officer for the administrative  
 12 discharge of any debt or obligation due the insurance fund when such debt or obligation  
 13 is \$400.00 or less. This provision shall not be construed to deny to the commissioner the  
 14 authority to pursue the collection of any debt, obligation, or claim in any amount  
 15 whatsoever when such pursuit is in the best interest of the insurance fund.

16 (c) Upon a formal determination that a debt or obligation to the insurance fund of \$400.00  
 17 or less is uncollectable, or that the costs of collection would equal or exceed the amount  
 18 due the fund, the commissioner of community health shall execute and transmit to the state  
 19 ~~auditor~~ accounting officer a certification which includes the following: a recapitulation of  
 20 the efforts made to collect the debt or obligation; an estimate of the costs to pursue  
 21 collection of the debt or obligation administratively or judicially; such other information  
 22 as may be required by the procedure developed by the commissioner and the state ~~auditor~~  
 23 accounting officer; and a statement that further collection effort would be detrimental to  
 24 the financial interests of the fund. The certification shall be made under oath or affirmation  
 25 and shall be sent to the state ~~auditor~~ accounting officer at such times as shall be prescribed  
 26 in the procedure developed by the commissioner and the state ~~auditor~~ accounting officer.  
 27 Upon receipt of the certification, the state ~~auditor~~ accounting officer shall be authorized to  
 28 approve the removal of such uncollectable amounts from the financial records of the fund."

#### 29 **SECTION 28.**

30 Said title is further amended by striking Code Section 20-4-12, relating to expenses and  
 31 mileage allowance of the State Board of Technical and Adult Education, and inserting in lieu  
 32 thereof a new Code Section 20-4-12 to read as follows:

33 "20-4-12.

34 The members of the State Board of Technical and Adult Education who are in state  
 35 employment shall serve without compensation but, subject to fund availability, shall be

1 reimbursed by the state department in which employed for all necessary expenses that may  
 2 be incurred in the performance of their duties under this article in accordance with state  
 3 travel regulations promulgated by the ~~Office of Planning and Budget and the Department~~  
 4 ~~of Audits and Accounts~~ State Accounting Office in the same manner that employees of the  
 5 state merit system are reimbursed. For those State Board of Technical and Adult Education  
 6 members who are not in state employment, the expense and mileage allowance shall be the  
 7 same as that authorized for the General Assembly and shall be payable, subject to fund  
 8 availability, by the State Board of Technical and Adult Education."

#### 9 **SECTION 29.**

10 Said title is further amended by striking subsections (b) and (c) of Code Section 20-15-15,  
 11 relating to the Georgia Medical Center Authority Overview Committee, and inserting in lieu  
 12 thereof new subsections (b) and (c) to read as follows:

13 "(b) The state auditor, the state accounting officer, the Attorney General, and all other  
 14 agencies of state government, upon request by the committee, shall assist the committee  
 15 in the discharge of its duties set forth in this chapter. The committee may employ not more  
 16 than two staff members and may secure the services of independent accountants, engineers,  
 17 and consultants.

18 (c) The Georgia Medical Center Authority shall cooperate with the committee, its  
 19 authorized personnel, the Attorney General, the state auditor, the state accounting officer,  
 20 and other state agencies in order that the charges of the committee, set forth in this chapter,  
 21 may be timely and efficiently discharged. The authority shall submit to the committee such  
 22 reports and data as the committee shall reasonably require of the authority in order that the  
 23 committee may adequately perform its functions. The Attorney General is authorized to  
 24 bring appropriate legal actions to enforce any laws specifically or generally relating to the  
 25 Georgia Medical Center Authority. The committee shall, on or before the first day of  
 26 January of each year, and at such other times as it deems necessary, submit to the General  
 27 Assembly a report of its findings and recommendations based upon the review of the  
 28 Georgia Medical Center Authority, as set forth in this chapter."

#### 29 **SECTION 30.**

30 Title 28 of the Official Code of Georgia Annotated, relating to the General Assembly, is  
 31 amended by striking paragraph (3) of subsection (b) of Code Section 28-1-8, relating to  
 32 salary and allowances of members and officers of the General Assembly, and inserting in lieu  
 33 thereof a new paragraph (3) to read as follows:

34 "(3) Notwithstanding any other provision of this subsection to the contrary,  
 35 reimbursement of authorized transportation costs incurred by a member of the General

1 Assembly for air travel inside or outside the state at any time shall be limited to the  
 2 amounts provided for in the state-wide contract. As used in this paragraph, the term  
 3 'state-wide contract' means the state-wide contract for airline travel incorporated in the  
 4 state travel regulations established by the ~~Department of Audits and Accounts and the~~  
 5 ~~Office of Planning and Budget~~ State Accounting Office. This limitation shall not apply,  
 6 however, if the air travel is between pairs of cities not covered in the state-wide contract,  
 7 if no state-wide contract is in effect, if the contracted flight is other than a nonstop flight,  
 8 the contracted flight would cause the member undue hardship or would conflict with the  
 9 member's schedule, or if passage under a state-wide contract is otherwise not reasonably  
 10 available. When reimbursement is requested for an amount in excess of the amount  
 11 provided in the state-wide contract, the member shall sign a statement indicating which  
 12 of the foregoing exceptions applies."

### 13 SECTION 31.

14 Said title is further amended by striking Code Section 28-10-4, relating to the cooperation  
 15 of the Georgia Rail Passenger Authority, and inserting a new Code Section 28-10-4 to read  
 16 as follows:

17 "28-10-4.

18 The Georgia Rail Passenger Authority shall cooperate with the committee, its authorized  
 19 personnel, the Attorney General, the state accounting officer, and the state auditor in order  
 20 that the committee may efficiently and effectively carry out its duties. The Georgia Rail  
 21 Passenger Authority shall submit to the committee such reports and data as the committee  
 22 shall reasonably require of said authority in order that the committee may adequately  
 23 inform itself of the activities of said authority. The committee shall, on or before the first  
 24 day of January of each year, and at such other times as it deems to be in the public interest,  
 25 submit to the General Assembly a report of its findings and recommendations based upon  
 26 the review of the operations of the Georgia Rail Passenger Authority."

### 27 SECTION 32.

28 Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial relations,  
 29 is amended by striking subsection (b) of Code Section 34-2-6, relating to the specific powers  
 30 and duties of the Commissioner of Labor, and inserting in lieu thereof a new subsection (b)  
 31 to read as follows:

32 "(b) Upon a formal determination that a debt or obligation of a former employer who is no  
 33 longer in business in the State of Georgia to the Department of Labor of \$300.00 or less is  
 34 uncollectable, or that the costs of collection would equal or exceed the amount due such  
 35 department, the Commissioner of Labor shall execute and transmit to the state auditor

1 accounting officer a certification which includes the following: a recapitulation of the  
 2 efforts made to collect the debt or obligation; an estimate of the costs to pursue collection  
 3 of the debt or obligation administratively or judicially; such other information as may be  
 4 required by the procedure developed by the Commissioner of Labor and that complies with  
 5 policies prescribed by the state ~~auditor~~ accounting officer; and a statement that further  
 6 collection effort would be detrimental to the financial interests of the state. The  
 7 certification shall be made under oath or affirmation and shall be sent to the state ~~auditor~~  
 8 accounting officer at such times as shall be prescribed in the procedure developed by the  
 9 Commissioner of Labor and the state ~~auditor~~ accounting officer. Upon receipt of the  
 10 certification, the state ~~auditor~~ accounting officer shall be authorized to approve the removal  
 11 of such uncollectable amounts from the financial records of the Department of Labor."

12

### SECTION 33.

13 Said title is further amended by striking subsection (c) of Code Section 34-8-166, relating  
 14 to interest on delinquent contribution payments, and inserting in lieu thereof a new  
 15 subsection (c) to read as follows:

16 "(c) The Commissioner shall file an annual report with the Attorney General, the members  
 17 of the Senate Insurance and Labor Committee, and the members of the House Industrial  
 18 Relations Committee stating the number of cases and the total amount of interest which is  
 19 waived pursuant to this Code section. The Commissioner shall retain on file for five years  
 20 a detailed statement listing the names of the employers whose interest was waived, the  
 21 amount of interest waived, the number of cases, and the specified reasons for each waiver  
 22 under this Code section. This statement shall be available for review by members of the  
 23 General Assembly, the Attorney General, the state accounting officer, and the state  
 24 auditor."

25

### SECTION 34.

26 Said title is further amended by striking paragraph (2) of subsection (b) of Code Section  
 27 34-8-173, relating to the release or subordination of property subject to lien, and inserting  
 28 in lieu thereof a new paragraph (2) to read as follows:

29 "(2) The Commissioner shall file an annual report with the Attorney General, the  
 30 members of the Senate Insurance and Labor Committee, and the members of the House  
 31 Industrial Relations Committee, which report shall state the number of cases and the total  
 32 amount of debt which is compromised under this Code section. The Commissioner shall  
 33 retain on file for five years a detailed statement listing the names of the employers whose  
 34 debt was compromised, the amount of debt compromised, the number of cases, and the  
 35 specified reasons for each debt compromise under this Code section. This statement shall

1 be available for review by members of the General Assembly, the Attorney General, the  
 2 state accounting officer, and the state auditor."

### 3 SECTION 35.

4 Title 45 of the Official Code of Georgia Annotated, relating to public officers and employees,  
 5 is amended by striking paragraph (10) of Code Section 45-10-20, relating to definitions  
 6 concerning conflicts of interest, and inserting in lieu thereof a new paragraph (10) to read as  
 7 follows:

8 "(10) 'State-wide powers' means those powers exercised by public officials which affect  
 9 and influence all of state government. Public officials who exercise such powers include  
 10 but are not limited to the Governor, the Lieutenant Governor, members of the General  
 11 Assembly, Justices of the Supreme Court, Judges of the Court of Appeals, the Secretary  
 12 of State, the Attorney General, the state auditor, the state accounting officer, the  
 13 commissioner of administrative services, the commissioner of the State Merit System of  
 14 Personnel Administration and members of the State Personnel Board, the director of the  
 15 Office of Planning and Budget, judges of the superior courts, and district attorneys."

### 16 SECTION 36.

17 Said title is further amended by striking subsections (b) and (c) of Code Section 45-18-18,  
 18 relating to the discharge of certain debts and obligations due the health insurance fund, and  
 19 inserting in lieu thereof new subsections (b) and (c) to read as follows:

20 "(b) In order to conserve the health insurance funds, the commissioner of community  
 21 health is authorized, ~~in conjunction with the state auditor~~, to develop a procedure that  
 22 complies with the policies prescribed by the state accounting officer for the administrative  
 23 discharge of any debt or obligation due the insurance fund when such debt or obligation  
 24 is \$400.00 or less. This provision shall not be construed to deny to the commissioner the  
 25 authority to pursue the collection of any debt, obligation, or claim in any amount  
 26 whatsoever when such pursuit is in the best interest of the insurance fund.

27 (c) Upon a formal determination that a debt or obligation to the insurance fund of \$400.00  
 28 or less is uncollectable, or that the costs of collection would equal or exceed the amount  
 29 due the fund, the commissioner of community health shall execute and transmit to the state  
 30 ~~auditor~~ accounting officer a certification which includes the following: a recapitulation of  
 31 the efforts made to collect the debt or obligation; an estimate of the costs to pursue  
 32 collection of the debt or obligation administratively or judicially; such other information  
 33 as may be required by the procedure developed by the commissioner and the state ~~auditor~~  
 34 accounting officer; and a statement that further collection effort would be detrimental to  
 35 the financial interests of the fund. The certification shall be made under oath or affirmation

1 and shall be sent to the state ~~auditor~~ accounting officer at such times as shall be prescribed  
 2 in the procedure developed by the commissioner and the state ~~auditor~~ accounting officer.  
 3 Upon receipt of the certification, the state ~~auditor~~ accounting officer shall be authorized to  
 4 approve the removal of such uncollectable amounts from the financial records of the fund."

5 **SECTION 37.**

6 Said title is further amended by striking subsection (b) of Code Section 45-18-51, relating  
 7 to the Employee Benefit Plan Council, and inserting in lieu thereof a new subsection (b) to  
 8 read as follows:

9 "(b) The members of the council who are in state employment shall serve without  
 10 compensation but, subject to fund availability, shall be reimbursed by the state department  
 11 in which they are employed for all necessary expenses that may be incurred in the  
 12 performance of their duties under this article in accordance with state travel regulations  
 13 promulgated by the ~~Office of Planning and Budget and the Department of Audits and~~  
 14 ~~Accounts~~ State Accounting Office in the same manner that employees of the state merit  
 15 system are reimbursed. For those councilmembers who are not in state employment, the  
 16 expense and mileage allowance shall be the same as that authorized for the General  
 17 Assembly and shall be payable, subject to fund availability, from the state merit system."

18 **SECTION 38.**

19 Title 47 of the Official Code of Georgia Annotated, relating to retirement and pensions, is  
 20 amended in Code Section 47-1-14, relating to certain records of retirement systems being  
 21 exempt from public disclosure, by striking paragraph (5) of subsection (e) and inserting in  
 22 lieu thereof a new paragraph (5) to read as follows:

23 "(5) Given to the Attorney General and the Department of Law, the Office of Planning  
 24 and Budget, the state accounting officer and the State Accounting Office, or the state  
 25 auditor and the Department of Audits and Accounts for use and public disclosure in the  
 26 ordinary performance of those officers' and offices' duties."

27 **SECTION 39**

28 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
 29 amended by striking Code Section 48-3-23.1, relating to authorization for the state revenue  
 30 commissioner to develop standards to discharge debts or obligations barred by the statute of  
 31 limitations, and inserting in lieu thereof a new Code Section 48-3-23.1 to read as follows:

1 "48-3-23.1.  
2 In order to preserve public funds and to limit efforts to collect debts or obligations barred  
3 by the statute of limitations, the commissioner is authorized to develop appropriate  
4 standards, ~~in conjunction with the Department of Audits and Accounts,~~ that comply with  
5 the policies prescribed by the state accounting officer which will provide a mechanism to  
6 administratively discharge any debt or obligation in favor of the department when the  
7 collection of any obligation or charge, regardless of amount, is barred by the applicable  
8 statute of limitations. Certificates identifying such uncollectable accounts shall be  
9 forwarded to the state ~~auditor~~ accounting officer in a manner and at such times as are  
10 reflected in the standards developed by the state ~~auditor~~ accounting officer and the  
11 department."

12 **SECTION 40.**  
13 Resolution Act No. 48 (Senate Resolution No. 101), approved April 19, 1979 (Ga. L. 1979,  
14 p. 1365), relating to the development, issuance, review, and revision of employee travel  
15 reimbursement policies by the Department of Audits and the Office of Planning and Budget,  
16 is repealed in its entirety.

17 **SECTION 41.**  
18 (a) Except as otherwise provided in subsection (b) of this section, this Act shall become  
19 effective on July 1, 2005.  
20 (b) Sections 10 and 11 of this Act shall become effective on June 30, 2006.

21 **SECTION 42.**  
22 All laws and parts of laws in conflict with this Act are repealed.