

House Bill 304

By: Representatives Burmeister of the 119th, Yates of the 73rd, Shaw of the 176th, Cummings of the 16th, and Rice of the 51st

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions concerning specific, business, and occupation taxes, so as to
3 change the provisions relating to the imposition and determination of the amount of certain
4 regulatory fees by local governments; to provide for related matters; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions concerning specific, business, and occupation taxes, is amended by
10 striking paragraph (6) of Code Section 48-13-5, relating to definitions, and inserting in lieu
11 thereof a new paragraph (6) to read as follows:

12 "(6) 'Regulatory fees' means payments, whether designated as license fees, permit fees,
13 or by another name, which are required by a local government as an exercise of its police
14 power and as a part of or as an aid to regulation of an occupation, profession, or business.
15 The amount ~~of a~~ of each regulatory fee shall approximate the reasonable cost of the actual
16 regulatory activity performed by the local government in accordance with Code Section
17 48-13-9. A regulatory fee may not include an administrative fee or registration fee. No
18 local government is authorized to require any administrative fee, registration fee, or fee
19 by any other name in connection with a regulatory fee, except an occupation tax, as
20 defined in paragraph (4) of this Code section. Regulatory fees do not include
21 development impact fees as defined by paragraph (8) of Code Section 36-71-2 or other
22 costs or conditions of zoning or land development."

SECTION 3.

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2 Said article is further amended by striking Code Section 48-13-9.1, relating to civil actions
3 and attorney's fees, and inserting in lieu thereof a new Code Section 48-13-9.1 to read as
4 follows:

5 "48-13-9.1.

6 A civil action to enforce the ~~limitation~~ limitations on regulatory fees set out in Code
7 Section 48-13-9 may be filed after the exhaustion of administrative remedies. The
8 prevailing party in such an action shall be awarded reasonable attorney's fees."

SECTION 4.

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