

House Bill 304 (COMMITTEE SUBSTITUTE)

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

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 the timing of payment of certain  
5 regulatory fees; to provide for related matters; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 style="text-align:center">**SECTION 1.**

9 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
10 general provisions concerning specific, business, and occupation taxes, is amended by adding  
11 a new subsection (e) to Code Section 48-13-9, relating to limitation on authority of local  
12 government to impose regulatory fee, to read as follows:

13 "(e) For each business, profession, or occupation, local governments are authorized to  
14 determine the amount of a regulatory fee imposed in accordance with this article only by  
15 one of the following methods:

- 16 (1) A flat fee for each business or practitioner of a profession or occupation doing  
17 business in the jurisdiction as authorized by Code Section 48-13-8;
- 18 (2) A flat fee for each type of permit or inspection requested;
- 19 (3) An hourly rate determined by the hourly wage or salary, including employee benefits,  
20 of the person or persons assigned to investigate or inspect multiplied by the number of  
21 hours estimated for the investigation or inspection to be performed;
- 22 (4) An hourly rate as determined by paragraph (3) of this subsection with the addition  
23 of other expenses reasonably related to such regulatory activity, such as administrative  
24 and travel expenses, multiplied by the number of hours estimated for the investigation or  
25 inspection to be performed;

1 (5) For construction projects that are classified as new construction, the number of  
 2 square feet of construction or the number of square feet of construction to be served by  
 3 the system to be installed, in conjunction with and limited by the building valuation data,  
 4 as established from time to time by the International Code Council or by similar data, and  
 5 in conjunction with and limited by the hourly rate described in paragraph (3) or (4) of this  
 6 subsection; or

7 (6) For construction projects that are classified as renovation and all other construction  
 8 projects other than those classified as new construction, the cost of the project in  
 9 conjunction with and limited by the building valuation data that conforms with the  
 10 principles and methods established from time to time by the International Code Council  
 11 or by similar data, and in conjunction with and limited by the hourly rate described in  
 12 paragraph (3) or (4) of this subsection."

### 13 SECTION 2.

14 Said article is further amended by striking subsections (b) and (c) of Code Section 48-13-20,  
 15 relating to time for payment of fees and taxes, and inserting in lieu thereof new subsections  
 16 (b) and (c) to read as follows:

17 "(b) Regulatory fees authorized by this chapter shall be paid before commencing business  
 18 or the practice of a profession or occupation as a condition precedent for transacting  
 19 business, or practicing a profession or occupation.

20 (c) Regulatory fees may be paid after commencing business or the practice of a profession  
 21 or occupation when:

22 (1) The work done or services provided are necessary for the health, comfort, or safety  
 23 of one or more individuals or protection of property. This paragraph shall apply to, but  
 24 not be limited to, the repair, service, or installation of heating, ventilation, and air  
 25 conditioning equipment or systems;

26 (2) The work done or services provided have no adverse effect on any other person; ~~and~~

27 (3) Regulatory fees are tendered to the local government within two business days after  
 28 commencing business or the practice of a profession or occupation and any and all  
 29 required inspections are made in order to ensure compliance with applicable codes; and

30 (4) The request for repair, service, or installation is received by the practitioner of a  
 31 profession or occupation outside of the regular office hours of the local government's  
 32 permitting office."

### 33 SECTION 3.

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