

## SENATE SUBSTITUTE TO HB 1013

**AS PASSED SENATE**

A BILL TO BE ENTITLED

AN ACT

1 To amend Titles 48 and 50 of the Official Code of Georgia Annotated, relating to revenue  
 2 and taxation and state government, so as to change certain provisions regarding imposition  
 3 of the sales tax for educational purposes; to provide for certain reporting requirements; to  
 4 provide for additional reporting requirements on the public information website of the  
 5 Department of Audits and Accounts; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

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 8 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
 9 amended by revising Code Section 48-8-141, relating to imposition of sales tax for  
 10 educational purposes, to read as follows:

11 "48-8-141.

12 Except as otherwise expressly provided in Article VIII, Section VI, Paragraph IV of the  
 13 Constitution of Georgia, the sales tax for educational purposes which may be levied by a  
 14 board of education of a county school district or concurrently by the board of education of  
 15 a county school district and the board of education of each independent school district  
 16 located within such county; shall be imposed and levied by such board or boards of  
 17 education and collected by the commissioner on behalf of such board or boards of  
 18 education in the same manner as provided for under Part 1 of this article and the provisions  
 19 of Part 1 of this article in particular, but without limitation, the provisions regarding the  
 20 authority of the commissioner to administer and collect this tax, retain the 1 percent  
 21 administrative fee, and promulgate rules and regulations governing this tax shall apply  
 22 equally to such board or boards of education. The report required pursuant to Code Section  
 23 48-8-122 shall be applicable; provided, however, that in addition to posting such report in  
 24 a newspaper of general circulation as required by such Code section, such report may be  
 25 posted on the searchable website provided for under Code Section 50-6-32."

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**SECTION 2.**

Title 50 of the Official Code of Georgia Annotated, relating to state government, is amended by revising Code Section 50-6-32, relating to the operation, maintenance, and reporting requirement applicable to a public information website of the Department of Audits and Accounts as follows:

"50-6-32.

(a) This Code section shall be known and may be cited as the 'Transparency in Government Act.'

(b) As used in this Code section, the term:

(1) 'Agency' means:

(A) Each ~~each~~ department, commission, authority, and agency of the executive branch of government; and

(B) The ~~the~~ Board of Regents of the University System of Georgia; and

(C) Local boards of education for the purposes of subsection (g) of this Code section.

(2) 'Department' means the Department of Audits and Accounts.

~~(2)~~(3) 'Searchable website' means a website that allows the public to review and analyze information identified in subsection (c) of this Code section.

(c) No later than January 1, 2009, the department shall develop and operate a single searchable website accessible by the public, at no cost, that provides the following information pertaining to state fiscal year 2008:

(1) The State of Georgia Comprehensive Annual Financial Report that includes an indexed statement of operations and a statement of financial condition of the state in accordance with governmental generally acceptable accounting principles;

(2) The annual Budgetary Compliance Report for the state that provides, by agency, an indexed report comparing budgeted and actual revenues and expenditures by budgetary units for each organization included in the Appropriations Act, as amended. Such report shall include, at a minimum, a statement of the taxes and other revenues remitted to the state treasury and operating revenues retained by the agency during the immediately preceding fiscal year as well as a statement of total expenditures made by the agency during the immediately preceding fiscal year;

(3) The annual State of Georgia Single Audit Report that provides, by federal grant, an indexed listing of all expenditures of federal funds and also discloses by state organization any audit findings and corrective actions to be taken;

(4) Salaries and expenses of full-time and part-time employees and board members;

(5) A list of consultant expenses and other professional services expenses;

(6) State Budget in Brief, indexed by reporting agency; and

(7) All performance audits conducted by the department for the preceding five years.

63 As soon as is practical after the close of each fiscal year, the department shall update the  
64 single searchable website for such fiscal year to include the information set forth in this  
65 subsection.

66 (d) No later than January 1, 2010, the department shall develop and add to the searchable  
67 website a report of certain grant and contract payments made or due to vendors by agencies  
68 reporting through the state's general financial accounting and information system and all  
69 payments made through economic and incentive programs operated by the Department of  
70 Economic Development, the Department of Labor, the Department of Community Affairs,  
71 the Department of Agriculture, and the Georgia Lottery Corporation pertaining to state  
72 fiscal year 2009. Such report shall include, at a minimum:

73 (1) A list of all obligations entered into by the agency during the immediately preceding  
74 fiscal year which call for the agency to expend at any time in the aggregate more than  
75 \$50,000.00; and

76 (2) A list of the names of each person, firm, or corporation that has received from the  
77 agency during the immediately preceding fiscal year payments in excess of \$20,000.00  
78 in the aggregate, including the amount paid to such person, firm, or corporation during  
79 such period.

80 As soon as is practical after the close of each fiscal year, the department shall update the  
81 single searchable website for such fiscal year to include the information set forth in this  
82 subsection.

83 (e) All agencies of state government shall provide to the Department of Audits and  
84 Accounts such information as is necessary to accomplish the purposes of this Code section.

85 (f) Nothing in this Code section shall require the disclosure of information which is  
86 considered confidential by state or federal law.

87 (g) Each local board of education subject to Code Section 48-8-141 shall provide the  
88 information required under that Code section to the department for posting on the  
89 searchable website."

90 **SECTION 3.**

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