

## COMMITTEE OF CONFERENCE SUBSTITUTE TO HB 1284

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 45-12-92 of the Official Code of Georgia Annotated, relating to  
2 revenue collections to be paid to the state treasury on a monthly basis, so as to require the  
3 Office of Planning and Budget to maintain a record of all user fees collected by any  
4 department, agency, or other budget unit; to provide for publication of the record on the  
5 Open Georgia website; to provide for related matters; to provide for an effective date; to  
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 45-12-92 of the Official Code of Georgia Annotated, relating to revenue  
10 collections to be paid to the state treasury on a monthly basis, is revised as follows:

11 "45-12-92.

12 (a) All departments, agencies, and budget units charged with the duty of collecting taxes,  
13 fees, assessments, or other moneys, the collection of which is imposed by law, if required,  
14 shall pay all revenues collected by them into the state treasury on a monthly basis on or  
15 before the fifteenth day of each month for the immediately preceding month's collections,  
16 according to such rules and regulations as may be prescribed by the Office of Planning and  
17 Budget. No allotment of funds shall be made to any budget unit which has failed to comply  
18 fully with this Code section.

19 (b)(1) As used in this subsection, the term 'user fee' shall mean voluntary or mandatory  
20 payments made in exchange for a government good or service provided specifically to  
21 the fee payer. A revenue source meets this definition if the authorization for the fee  
22 explicitly or implicitly ties the fee to the activities of a specific program, such as a  
23 licensing fee charged by a regulatory program. Fines, penalties, late fees, or similar  
24 punitive charges are not included in this definition.

25 (2) All departments, agencies, and budget units charged with the duty of collecting user  
 26 fees, the collection of which is authorized by law or regulation, shall compile a separate  
 27 annual report to be submitted to the Office of Planning and Budget showing:

28 (A) The statute or regulation authorizing a user fee;

29 (B) The user fee amount;

30 (C) The goods or services associated with the user fee and the estimated cost of such  
 31 goods or services;

32 (D) The total amount collected from the user fee in the current fiscal year; and

33 (E) Whether the user fee has been retained by the department, agency, or budget unit  
 34 or remitted to the state treasury.

35 (3) The report provided for in paragraph (2) of this subsection shall also contain any  
 36 proposal that the budget unit may have to:

37 (A) Create a new fee, or change, reauthorize, or terminate an existing fee, which shall  
 38 include a description of the associated service or product provided, or the regulatory  
 39 function performed; and

40 (B) Adjust an existing fee rate or amount. Each new or adjusted fee rate shall be  
 41 accompanied by information justifying the proposed rate adjustment, which may  
 42 include:

43 (i) The relationship between the revenue to be raised by the fee or change in the fee  
 44 and the cost or change in the cost of the service, product, or regulatory function  
 45 supported by the fee, with costs construed as actual costs incurred;

46 (ii) The inflationary pressures that have arisen since the fee was last set;

47 (iii) The effect on budgetary adequacy if the fee is not increased;

48 (iv) The existence of comparable fees in other jurisdictions;

49 (v) Policies that might affect the acceptance or the viability of the fee amount;

50 (vi) Any proposal to designate, or redesignate, the fund into which revenue from a  
 51 fee is to be deposited; and

52 (vii) Other relevant considerations.

53 (4) The Office of Planning and Budget shall compile and publish on the Open Georgia  
 54 website, [open.georgia.gov](http://open.georgia.gov), a report showing for each department, agency, or other budget  
 55 unit the data collected pursuant to this subsection."

## 56 **SECTION 2.**

57 This Act shall become effective upon its approval by the Governor or upon its becoming law  
 58 without such approval.

59

**SECTION 3.**

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