

The House Committee on Budget & Fiscal Affairs Oversight offers the following substitute to SB 158:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 3 of Chapter 5 of Title 28 of the Official Code of Georgia Annotated,  
2 relating to fiscal bills generally, so as to provide exceptions to the requirements for fiscal  
3 notes regarding legislation; to provide for the contents of fiscal notes; to provide for related  
4 matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 3 of Chapter 5 of Title 28 of the Official Code of Georgia Annotated, relating to fiscal  
8 bills generally, is amended by revising Code Section 28-5-42, relating to introduction of bills  
9 having significant impact upon anticipated revenues or expenditures, as follows:  
10 "28-5-42.

11 (a)(1) Any bill having a significant impact on the anticipated revenue or expenditure  
12 level of any state department, bureau, board, council, committee, commission, or other  
13 state agency ~~must~~ shall be introduced no later than the twentieth day of any session. The  
14 sponsor of such legislation ~~must~~ shall request a fiscal note from the Office of Planning  
15 and Budget and the Department of Audits and Accounts by November 1 of the year  
16 preceding the annual convening of the General Assembly in which the bill is to be  
17 introduced, but subsequent to the preparation of such bill by the Office of Legislative  
18 Counsel. With respect to a member-elect of the General Assembly, such person ~~must~~  
19 shall request a fiscal note from the Office of Planning and Budget and the Department of  
20 Audits and Accounts by December 1 of the year preceding the annual convening of the  
21 General Assembly in which the bill is to be introduced, but subsequent to the preparation  
22 of such bill by the Office of Legislative Counsel. The director of the Office of Planning  
23 and Budget and the state auditor shall prepare and submit the fiscal note not later than the  
24 day of convening of the General Assembly.

25 (2) The failure to request a fiscal note by November 1 as provided in paragraph (1) of  
26 this subsection shall preclude consideration of the measure by the Senate or the House

27 of Representatives unless the committee to which a bill is assigned in the chamber in  
28 which it is introduced:

29 (A)(i) Determines that such bill will have a significant impact as described in  
30 paragraph (1) of this subsection;

31 (ii) Waives the applicable November 1 or December 1 deadline of paragraph (1) of  
32 this subsection;

33 (iii) Requests a fiscal note from the director of the Office of Planning and Budget and  
34 the state auditor, except as otherwise provided in subsection (e) of this Code section;  
35 and

36 (iv) Among fiscal notes so requested, the chairperson of such committee suggests a  
37 preferred order of completion to guide the director of the Office of Planning and  
38 Budget and the state auditor; or

39 (B) Determines that such bill will not have a significant impact as described in  
40 paragraph (1) of this subsection.

41 (3) Any such determination or waiver shall be by the affirmative vote of a majority of  
42 the members of the committee, on a specific motion for waiver, and shall allow  
43 consideration of the measure by both chambers so long as the bill has been introduced not  
44 later than the twentieth day of any session.

45 (4) Any general bill having a significant impact on the anticipated revenue or  
46 expenditure level of counties and municipalities ~~must~~ shall be introduced no later than  
47 the twentieth day of any session.

48 (5) This article shall not apply to any local bill affecting a county or municipality which  
49 must be advertised in accordance with the requirements of Code Section 28-1-14, relating  
50 to the advertisement of local legislation.

51 (6) This article shall not apply to amendments or substitutes to a bill after its introduction  
52 nor shall it apply to conference committee reports in the General Assembly; provided,  
53 however, that a fiscal note may be requested for amendments, substitutes, and conference  
54 committee reports on a majority vote of the committee or house considering such  
55 amendment, substitute, or conference committee report.

56 (b) In the event any bill having a significant impact as described in paragraph (1) of  
57 subsection (a) of this Code section is introduced after the twentieth day of any session, it  
58 shall not be considered or acted upon in any manner by either the Senate or the House of  
59 Representatives. The President of the Senate shall decide whether a bill which is  
60 introduced in the Senate falls within this category; and the Speaker of the House of  
61 Representatives shall decide whether a bill which is introduced in the House of  
62 Representatives falls within this category. The President of the Senate shall have the same  
63 right of decision on House bills which reach the Senate; and the Speaker of the House of

64 Representatives shall have the same right of decision on Senate bills which reach the House  
65 of Representatives.

66 (c)(1) In the event a bill having a significant impact as described in paragraph (1) of  
67 subsection (a) of this Code section is introduced not later than the twentieth day of any  
68 session, the chairperson of the committee to which such bill is referred shall request the  
69 director of the Office of Planning and Budget and the state auditor to submit any such  
70 fiscal note as to the fiscal effect of any such bill and to file a copy of such fiscal note with  
71 the Senate Budget Office and the House Budget Office. The chairperson shall make such  
72 request after the bill is referred to the committee.

73 (2) The chairperson shall not be required to make such request with respect to any bill  
74 for which:

75 (A) A fiscal note has been requested by the sponsor of the bill pursuant to  
76 paragraph (1) of subsection (a) of this Code section and the chairperson has been duly  
77 notified in writing of such request by such sponsor; or

78 (B) The director of the Office of Planning and Budget and the state auditor have  
79 previously submitted a fiscal note pursuant to a request under paragraph (1) of  
80 subsection (a) of this Code section.

81 (d) In the event a determination is made under subparagraph (a)(2)(B) of this Code section  
82 that a bill will not have a significant impact, if the director of the Office of Planning and  
83 Budget or the state auditor has information or knowledge that any bill will have a  
84 significant impact as described in paragraph (1) of subsection (a) of this Code section, a  
85 fiscal note may be prepared according to the criteria outlined in subsection (g) of this Code  
86 section. Such a fiscal note may be prepared without a request by the bill's author or the  
87 committees to which it is assigned in either chamber. Any fiscal note prepared according  
88 to this subsection shall be distributed consistent with Code Section 28-5-44.

89 (e) During any regular session of the General Assembly, the director of the Office of  
90 Planning and Budget and the state auditor shall prepare and submit the fiscal note within  
91 five days after receipt of the request or within ten days if the director of the Office of  
92 Planning and Budget and the state auditor have made a formal request for extension of  
93 time.

94 (f) The principal administrative and fiscal officers of all departments, boards, councils,  
95 committees, commissions, and other agencies of the state government and, when  
96 applicable, of counties, municipalities, and other political subdivisions are authorized and  
97 directed to cooperate fully with the director of the Office of Planning and Budget and the  
98 state auditor in providing any information and assistance necessary in the preparation of  
99 fiscal notes pursuant to this Code section.

100 (g) The fiscal note required by this Code section shall include:

101 (1) A a reliable estimate in dollars of the anticipated change in revenue or expenditures  
 102 under the provisions of the bill;

103 (2) A reliable estimate in dollars of the net impact of the bill or a cost-benefit analysis  
 104 of the bill reflecting the cost of the bill and any savings or financial benefits which the  
 105 state or local government will realize under the provisions of the bill; and

106 (3) An identification of the specific taxpayers affected by the bill and a reliable estimate  
 107 of the net impact of the bill expressed as a cost or savings in dollars to such taxpayers  
 108 and, if different classes or groups of taxpayers are affected differently by the bill, an  
 109 estimate of the net impact of the bill expressed as a cost or savings in dollars to each such  
 110 class or group of taxpayers.

111 It shall also include a statement as to the immediate effect and, if determinable or  
 112 reasonably foreseeable, the long-range effect of the measure. If, after careful investigation,  
 113 it is determined that no dollar estimate is possible, the fiscal note shall contain a statement  
 114 to that effect, setting forth the reasons why no dollar estimate can be given. In this event,  
 115 the fiscal note shall contain an example based on a specific situation or reflecting the  
 116 average group of persons possibly affected by the bill so as to provide an indication of the  
 117 cost and net impact or cost-benefit analysis of such bill to the General Assembly.  
 118 Assumptions used to develop these averages shall be noted in the fiscal note, and the  
 119 criteria included herein shall constitute a fiscal note. No comment or opinion regarding the  
 120 merits of the measure for which the statement is prepared shall be included in the fiscal  
 121 note; however, technical or mechanical defects may be noted. The state auditor and the  
 122 director of the Office of Planning and Budget shall jointly prepare their fiscal note; and, if  
 123 there is a difference of opinion between such officials, it shall be noted in the fiscal note.  
 124 In the event the director of the Office of Planning and Budget and the state auditor concur  
 125 that the fiscal note on any such bill cannot be prepared within the five-day limitation in  
 126 effect during any regular session of the General Assembly, they shall so inform the  
 127 chairperson in writing and shall be allowed to submit said note not later than ten days after  
 128 the request for it is made.

129 (h) The sponsor of a bill that is subject to the requirements of this Code section may satisfy  
 130 the requirements of this Code section by submitting a fiscal note from an individual, firm,  
 131 or organization that has specific demonstrable expertise in the subject matter of the bill,  
 132 provided that such fiscal note meets the requirements of subsection (g) of this Code section.  
 133 The sponsor may also submit a fiscal note from an individual, firm, or organization that has  
 134 specific demonstrable expertise in the subject matter of the bill in addition to the fiscal note  
 135 prepared by the Office of Planning and Budget and the state auditor which shall also be  
 136 attached to the bill and read and distributed in the same manner as the fiscal note prepared

137 by the Office of Planning and Budget and the state auditor as provided in Code Section  
138 28-5-44."

139 **SECTION 2.**

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