

**ADOPTED**

Senators Johnson of the 1st, Wiles of the 37th, Pearson of the 51st, Williams of the 19th and Seabaugh of the 28th offered the following amendment:

1 *Amend the Senate Education and Youth Committee substitute to HB 278 (LC 33 3199S) by*  
 2 *inserting after "To amend;" on line 1 the following:*

3 Article 3 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated, relating to local  
 4 boards of education, so as to require the annual disclosure of expenditures by local boards  
 5 of education; to provide for withholding of funds; to amend

6 *By inserting between lines 10 and 11 the following:*

**SECTION 0.2**

8 Article 3 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated, relating to local  
 9 boards of education, is amended by adding a new Code section to read as follows:

10 "20-2-72.

11 (a) Each local board of education shall annually disclose all expenditures, including, but  
 12 not limited to, expenditures for association dues, advertising and public relations  
 13 campaigns, mailing, research, analysis, and the compilation and dissemination of  
 14 information, as well as salaries, administrative expenses, litigation expenses, website  
 15 operation costs, meetings, conferences, recruitment activities, and media releases. Such  
 16 disclosure may be accomplished by posting the school system's ledger in electronic form  
 17 on the school system website. Such disclosure shall be made no later than July 31 of each  
 18 year for the immediately previous fiscal year.

19 (b) The State Board of Education shall be authorized to initiate the provisions of Code  
 20 Section 20-2-243, relating to withholding of funds, including specifically administrative  
 21 funds for salaries pursuant to Code Section 20-2-186, if a local board of education does not  
 22 comply with the requirements of this Code section."