

The House Committee on Governmental Affairs offers the following substitute to HB 122:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 80 of Title 36 of the Official Code of Georgia Annotated, relating to  
2 general provisions relative to counties, municipalities, and other governmental entities, so  
3 as to define certain terms; to provide that each local government having an annual budget in  
4 excess of \$1 million shall post certain information to a website accessible by the public; to  
5 provide for the information required to be posted on such website; to authorize the  
6 development, operation, and maintenance of such website; to provide for training; to provide  
7 for exceptions; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 80 of Title 36 of the Official Code of Georgia Annotated, relating to general  
11 provisions relative to counties, municipalities, and other governmental entities, is amended  
12 by adding a new Code section to read as follows:

13 "36-80-21.

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

15 (1) 'Audit' means an annual report of the financial affairs and transactions of a county,  
16 municipality, or consolidated government as required by Code Section 36-81-7 and an  
17 annual report of a school district as required by rule and regulation of the State Board of  
18 Education.

19 (2) 'Budget' means:

20 (A) A plan of financial operation embodying an estimate of proposed expenditures  
21 during a budget period and the proposed means of financing such expenditures for a  
22 county, municipality or consolidated government as required by Article 1 of Chapter  
23 81 of this title and such plans of financial operation for the general fund, each special  
24 revenue fund, each debt service fund, each internal service fund, each enterprise fund,  
25 and each fiduciary fund in use by such unit of local government as such funds are  
26 defined in Code Section 36-81-2; and

27 (B) A plan of financial operation of a school district as required by rule and regulation  
28 of the State Board of Education and paragraph (3) of subsection (a) of Code Section  
29 20-2-167.

30 (3) 'Local government' means any local school board or a governing authority of a  
31 county or municipality having an annual budget in excess of \$1 million.

32 (4) 'Vinson Institute' means the Carl Vinson Institute of Government of the University  
33 of Georgia.

34 (5) 'Website' means a website which shall be developed, operated, and maintained by the  
35 Vinson Institute that shall allow the public to review and analyze the information  
36 identified in subsections (c) and (d) of this Code section at no cost to the public or the  
37 local governments that post to the website.

38 (b) Each local government shall post the information required by this Code section to the  
39 website for each fiscal year beginning on and after January 1, 2011.

40 (c) As soon as a local government has adopted, by ordinance or resolution, a final budget  
41 for an upcoming fiscal year, a copy of the budget shall be electronically transmitted in a  
42 Portable Document Format (PDF) file to the Vinson Institute and posted on the website by  
43 the Vinson Institute as soon as practicable. In no event shall the PDF copy of the budget  
44 be transmitted to the Vinson Institute more than 30 calendar days following the adoption  
45 of the budget ordinance or resolution.

46 (d) After the close of a fiscal year, a copy of the audit of each local government shall be  
47 electronically transmitted in a Portable Document Format (PDF) file to the Vinson Institute  
48 and posted on the website by the Vinson Institute as soon as practicable. The PDF copy  
49 of the audit of a county, municipality, or consolidated government shall be transmitted to  
50 the Vinson Institute concurrent with submission of the audit to the state auditor as required  
51 by subsection (d) of Code Section 36-81-7. The audit of a school district shall be  
52 transmitted to the Vinson Institute concurrent with submission of the audit to the State  
53 Board of Education as required by rule and regulation of the State Board of Education.

54 (e) Concurrent with the submission of the annual report by local law enforcement agencies  
55 required by division (u)(4)(D)(iii) of Code Section 16-13-49, a copy of such report shall  
56 be electronically transmitted in a Portable Document Format (PDF) file to the Vinson  
57 Institute and posted on the website by the Vinson Institute as soon as practicable.

58 (f) The Vinson Institute shall, subject to appropriation by the General Assembly, develop  
59 the website for use by local governments under this Code section and provide all necessary  
60 training for local government officials in its operation in order to allow local governments  
61 to upload the information required by this Code section on a timely basis at no cost to such  
62 local governments."

63

**SECTION 2.**

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