

Senate Bill 381

By: Senators Goggans of the 7th, Hill of the 4th, Bulloch of the 11th and Cowsert of the 46th

**A BILL TO BE ENTITLED  
AN ACT**

1 To amend Part 1 of Article 4 of Chapter 12 of Title 45 of the Official Code of Georgia  
2 Annotated, relating to management of budgetary and financial affairs by the Office of  
3 Planning and Budget, so as to require tax expenditure reports and fee reports as a part of the  
4 budget report; to provide definitions; to provide for contents and requirements of each report;  
5 to provide for related matters; to provide an effective date; to repeal conflicting laws; and for  
6 other purposes.

7                   **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8                   **SECTION 1.**

9 Part 1 of Article 4 of Chapter 12 of Title 45 of the Official Code of Georgia Annotated,  
10 relating to management of budgetary and financial affairs by the Office of Planning and  
11 Budget, is amended in Code Section 45-12-71, relating to definitions regarding management  
12 of such affairs by such office, by adding a new paragraph to read as follows:

13         "(11.1) 'Fee' means any source of state revenue classified by the Office of Planning and  
14         Budget as a fee and shall include, but not be limited to, every fee, business license,  
15         nonbusiness license, fine, penalty, surcharge, assessment, add-on, or other type of charge  
16         imposed or administered by any budget unit."

17                   **SECTION 2.**

18 Said part is further amended in Code Section 45-12-75, relating to the budget report, by  
19 revising paragraphs (7) and (8) and adding a new paragraph as follows:

20         "(7) A draft of a proposed General Appropriations Act or Acts embodying the Governor's  
21 budget report and recommendations for appropriations for the next fiscal year and drafts  
22 of such revenue and other Acts as may be recommended for putting into effect the  
23 proposed financial plan. The recommended appropriation for each budget unit shall be  
24 specified in a separate section of the General Appropriations Act. The total amount of

25 appropriations recommended shall not exceed the cash resources available to meet  
26 expenditures under such appropriations; and

27 (8)(A) A comprehensive fee report of all fees collected and administered by any budget  
28 unit.

29 (B) Such report shall detail for each fee:

30 (i) Its statutory authorization and termination date if any;

31 (ii) A description of the associated services or product provided, or the regulatory  
32 function performed;

33 (iii) Its current rate or amount and the date such rate or amount was last set or  
34 adjusted by the General Assembly or by the joint fiscal committee;

35 (iv) The fund into which its revenues are deposited; and

36 (v) The revenues derived from it in each of the two previous fiscal years.

37 (C) Such report shall also contain any proposal that the agency may have to:

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

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

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

47 (II) The inflationary pressures that have arisen since the fee was last set;

48 (III) The effect on budgetary adequacy if the fee is not increased;

49 (IV) The existence of comparable fees in other jurisdictions;

50 (V) Policies that might affect the acceptance or the viability of the fee amount; and

51 (VI) Other considerations.

52 (D) Such report shall also include any proposal to designate, or redesignate, the fund  
53 into which revenue from a fee is to be deposited; and

54 (8)(9) Such other information as the Governor deems desirable or as is required by law."

### 55 SECTION 3.

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

### 58 SECTION 4.

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