

House Bill 122 (COMMITTEE SUBSTITUTE)

By: Representatives Lindsey of the 54th, Ramsey of the 72nd, and Jacobs of the 80th

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.