

Senate Bill 381

By: Senators Ligon, Jr. of the 3rd, Albers of the 56th, Hill of the 4th, Stone of the 23rd,
Crane of the 28th and others

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Chapter 80 of Title 36 of the Official Code of Georgia Annotated, relating to local
2 government general provisions, so as to change certain definitions relating to the electronic
3 transmission of budgets; to provide for related matters; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 80 of Title 36 of the Official Code of Georgia Annotated, relating to local
8 government general provisions, is amended by revising subsection (a) of Code Section
9 36-80-21, relating to definitions and electronic transmission of budgets, as follows:

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

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

15 (2) 'Budget' means:

16 (A) A plan of financial operation embodying an estimate of proposed expenditures
17 during a budget period and the proposed means of financing such expenditures for a
18 county, municipality, or consolidated government as required by Article 1 of Chapter
19 81 of this title and such plans of financial operation for the general fund, each special
20 revenue fund, each debt service fund, each internal service fund, each enterprise fund,
21 and each fiduciary fund in use by such unit of local government as such funds are
22 defined in Code Section 36-81-2; and

23 (B) A plan of financial operation of a school district, as required by rule and regulation
24 of the ~~State Board~~ Department of Education and ~~paragraph (3) of subsection (a) of~~
25 Code Section ~~20-2-167~~ 50-6-6, including such annual financial report by fund, revenue

26 source, function, program, object, and school as required in their annual financial and
27 budget reports.

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

30 (4) 'Vinson Institute' means the Carl Vinson Institute of Government of the University
31 of Georgia.

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

36 **SECTION 2.**

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