

House Bill 925

By: Representatives Williams of the 168<sup>th</sup>, Hogan of the 179<sup>th</sup>, McGowan of the 138<sup>th</sup>, Smyre of the 135<sup>th</sup>, Hugley of the 136<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 16 of Title 15 of the Official Code of Georgia Annotated,  
2 relating to general provisions regarding sheriffs, so as to provide for a minimum annual  
3 salary for each deputy appointed by sheriffs; to establish within the Department of  
4 Community Affairs the Deputy Sheriffs Compensation Grant Program; to provide for rules  
5 and regulations; to amend Chapter 13 of Title 48 of the Official Code of Georgia Annotated,  
6 relating to specific, business, and occupation taxes, so as to provide for an excise tax on the  
7 sale of contact lenses and spectacles for which a prescription is required by law; to dedicate  
8 moneys collected from the excise tax on the sale of contact lenses and spectacles for which  
9 a prescription is required by law; to provide for penalties; to provide for definitions; to  
10 provide for related matters; to provide for an effective date contingent on a certain  
11 ratification of the Constitution of Georgia; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 style="text-align:center">**SECTION 1.**

14 Article 1 of Chapter 16 of Title 15 of the Official Code of Georgia Annotated, relating to  
15 general provisions regarding sheriffs, is amended by revising Code Section 15-16-23,  
16 relating to the appointment of deputy sheriffs and bond, as follows:

17 "15-16-23.

18 (a) Sheriffs are authorized in their discretion to appoint one or more deputies. Each deputy  
19 shall be required to execute a bond with a surety in the amount of \$5,000.00 payable to the  
20 sheriff and conditioned upon the faithful accounting for all public and other funds or  
21 property coming into ~~the~~ such deputy's custody, control, care, or possession.

22 (b) On and after July 1, 2020, each deputy appointed by a sheriff shall be compensated at  
23 a rate of pay equal to an annual salary of \$33,500.00."

24 style="text-align:center">**SECTION 2.**

25 Said article is further amended by adding a new Code section to read as follows:

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26 "15-16-23.1.

27 (a) There is established within the Department of Community Affairs the Deputy Sheriffs  
 28 Compensation Grant Program. The payment of grants under this Code section shall be  
 29 contingent upon the payment of funds into the grant program through the excise tax  
 30 provided for in Article 8 of Chapter 13 of Title 48.

31 (b) The Department of Community Affairs shall promulgate rules and regulations which  
 32 shall provide for:

33 (1) Standards and procedures for sheriffs to make application for grant funds to be used  
 34 in meeting the requirements for the compensation of deputy sheriffs pursuant to  
 35 subsection (b) of Code Section 15-16-23;

36 (2) Standards and procedures for sheriffs to establish a financial need and demonstrate  
 37 that without such grant funds such sheriff would not be able to meet the requirements for  
 38 the compensation of deputy sheriffs pursuant to subsection (b) of Code Section 15-16-23;  
 39 and

40 (3) Standards and procedures to ensure that sheriffs shall use such funds for the wages  
 41 and compensation of deputy sheriffs.

42 (c)(1) Funds paid out to sheriffs under this Code section shall be paid to the governing  
 43 authority of the county of such sheriff who shall appropriate such funds to such sheriff.

44 (2) Funds paid out under this Code section shall not be used to supplant county funds  
 45 appropriated to the sheriff but shall be used to increase the amount of funds that would,  
 46 in the absence of such funds, be paid out under this Code section.

47 (3)(A) The Department of Community Affairs shall audit and verify that funds paid out  
 48 under this Code section are used in conformity with the provisions of this Code section.

49 (B) The commissioner of community affairs shall revoke the qualified local  
 50 government status of any county that misuses or misappropriates funds awarded under  
 51 this Code section. The commissioner of community affairs shall reinstate such status  
 52 only after corrective actions that restore such grant funds to the appropriate party as  
 53 provided for under this Code section are made, or restitution of such funds is made to  
 54 the grant program by such county.

55 (C) The commissioner of community affairs shall publish an annual list of any sheriffs  
 56 that misuse or misappropriate funds awarded under this Code section. Any such sheriff  
 57 shall be ineligible to make application for grant funds under this Code section if he or  
 58 she, after being notified of misuse or misappropriation of funds, continues to misuse or  
 59 misappropriate funds."

60 **SECTION 3.**

61 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,  
62 business, and occupation taxes, is amended by adding a new article to read as follows:

63 "ARTICLE 8.64 48-13-140.65 As used in this article, the term:66 (1) 'Contact lens' shall have the same meaning as provided for in Code Section 31-12-12.67 (2) 'Prescription' shall have the same meaning as provided for in Code Section 31-12-12.68 (3) 'Seller' means the person who sells or serves as a conduit for the sale of contact lenses  
69 or spectacles for which a prescription is required by law for such sale in this state.70 (4) 'Spectacles' shall have the same meaning as provided for in Code Section 31-12-12.71 48-13-141.72 (a) An excise tax, in addition to all other taxes of any kind imposed by law, is imposed  
73 upon the sale of contact lenses and spectacles for which a prescription is required by law  
74 for such sale in this state at a rate of 1 percent per item sold.75 (b) Moneys collected from the excise tax on the sale of contact lenses or spectacles for  
76 which a prescription is required by law for such sale in this state as provided for under  
77 subsection (a) of this Code section, and pursuant to Article III, Section IX, Paragraph VI  
78 of the Constitution of Georgia, shall be paid into the Deputy Sheriffs Compensation Grant  
79 Program and used as provided for in Code Section 15-16-23.1.80 48-13-142.81 A seller who knowingly and willfully violates the requirements of this article shall be  
82 assessed a civil penalty of not more than \$10,000.00 in addition to the amount of tax due.83 48-13-143.84 The department is authorized to adopt rules and regulations necessary for the enforcement  
85 and implementation of the provisions of this Code section."86 **SECTION 4.**

87 This Act shall become effective on January 1, 2019, only if there is ratified at the 2018  
88 general election an amendment to the Constitution of Georgia which authorizes the General  
89 Assembly to provide for the use, dedication, and deposit of revenues raised by an excise tax

90 on the sale of contact lenses and spectacles for which a prescription is required by law for  
91 purposes of deputy sheriff compensation in this state.

92 **SECTION 5.**

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