



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

March 17, 2025

The Honorable John Albers  
State Senator  
State Capitol, Room 421-C  
Atlanta, GA 30334

**SUBJECT:** State Auditor's Certification  
Senate Bill (LC 56 0348)

Dear Senator Albers:

This bill would amend several provisions regarding the imposition of user fees and taxes. Furthermore, this bill would amend provisions regarding the distribution of funds from such fees and taxes to the Peace Officers' Annuity and Benefit Fund and the Georgia Firefighters' Pension Fund. First, this bill would amend provisions relating to the 9-1-1 fees charged by local governments. Under the provisions of this bill, certain 9-1-1 charges would be increased from \$1.50 to \$2.50. Specific to retirement systems, this bill would amend provisions regarding the remittance of such charges. Currently, .75 percent of fees charged are remitted to the Peace Officers' Annuity and Benefit Fund. This bill would increase the percentage of the fees remitted to the Peace Officers' Annuity and Benefit from .75 percent to 20.75 percent. This bill would also authorize the Georgia Firefighters' Pension Fund to receive 20 percent of the fees collected. This Fund does not currently receive any funding through 9-1-1 charges.

This bill would also impose an additional assessment of \$9.11 on annual vehicle licensing fees. Under the provisions of this bill, \$5 of each assessment would be remitted to the State and deposited into the general fund for annual appropriation to the Peace Officers' Annuity and Benefit Fund. The remaining \$4.11 collected would be appropriated annually to the Georgia Firefighters' Pension Fund. This bill requires any proceeds received through this assessment to be dedicated and used for the sole purpose of supporting the benefits paid to the members of the respective Funds. This bill would also require the Board of Trustees of the respective Funds to prepare an annual accounting of the funds received and expended from this assessment. Such report would be provided to the Office of Planning and Budget, the House Budget and Research Office, and the Senate Budget and Evaluation Office.

Finally, this bill would increase the excise tax on cigarettes by \$.20 per pack of 20 cigarettes. Under the provisions of this bill, it would be the intention of the General Assembly that the state proceeds derived from this \$.20 increase would be appropriated annually to the Peace Officers' Annuity and Benefit Fund and the Georgia Firefighters' Pension Fund for the sole purpose of supporting the benefits paid to members. Upon request by the Chairperson of the House or Senate Appropriations Committee, the Department of Revenue would be required to report the amount of such proceeds derived in the prior fiscal year.

The provisions of this bill would also increase the monthly dues for members of the Peace Officers' Annuity and Benefit Fund and the Georgia Firefighters' Pension Fund to \$100 per month. Current law sets the monthly dues for members of the Peace Officers' Annuity and Benefit Fund to be at least \$25 and not more than \$50 per month. The current rate for member dues is \$35 per month. Currently members of the Georgia Firefighters' Pension Fund contribute \$25 per month for dues. This bill would also require the employer to pay the dues on behalf of the member. Under the provisions of this bill, any dues paid by the employer would not be refunded back to the employer if the member terminates membership in his or her respective Fund.

Furthermore, this bill would authorize the boards of the Peace Officers' Annuity and Benefit Fund and the Georgia Firefighters' Pension Fund to grant a one-time benefit increase in excess of the 1 ½ percent maximum currently allowed by law. Such increase may only be granted between July 1, 2027 and July 1, 2028. The boards may only grant an increase if their respective Fund can remain actuarially sound in accordance with O.C.G.A. §47-20-10 or any higher standards that may have been adopted by the board.

The provisions of this bill would dedicate state revenues from fees and/or taxes for specified purposes. In accordance with Article III, Section IX, Paragraph VI(r) of the Constitution of Georgia, bills containing such provisions require a two-thirds' majority vote in both Chambers of the General Assembly to be enacted. Furthermore, the Georgia Constitution limits the amount of such dedicated funds to one percent of the previous fiscal year's state revenues such to appropriations. If the amount of funds dedicated under this bill would cause the percentage to exceed one percent, this bill would stand repealed.

This is to certify that this bill is a fiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,



Greg S. Griffin  
State Auditor

GSG/cs