Final 2018 Legislative Update

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The 2018 Session of the General Assembly produced many new laws impacting county government. Several laws were passed in furtherance of ACCG’s legislative priorities. The following report summarizes the new laws impacting counties and when they will become effective. ACCG will continue to provide counties with resources to help implement any new requirements on counties. If you have questions about any new law impacting your county, please contact the ACCG policy staff.

The ACCG staff has reviewed the final appropriations bills and has compiled a list of items of interest to counties by state agency. Items listed in black are increases to agency programs, while items listed in red are reductions to agency programs. For a complete overview, see Appendix A.

ACCG thanks all commissioners, County Legislative Coordinators (CLC’s), and county staff that supported the association’s Legislative Agenda this year by meeting with legislators and making personal contact through phone calls and emails. A special thank you to this year’s Policy Council for their hard work and dedication. County officials serve as the critical component of the ACCG legislative network. Your involvement was instrumental in helping ACCG staff stop or modify several bills that would have been detrimental to Georgia’s local governments. Please Note: ACCG priority legislation is marked with a red asterisk.

Bills Passed and Signed Into Law

ECONOMIC DEVELOPMENT & TRANSPORTATION
[Staff: Kathleen Bowen & Larry Ramsey]

**HB 696 High Tech Data Centers – Sales Tax Exemption** (Rep. Trey Kelley, 16th) Effective January 1, 2019. This legislation expands an existing sales and use tax exemption, applicable to both state and local sales tax, for the sale or lease of computer equipment or high-technology data center equipment incorporated or used in a high-technology data center. To qualify for the exemption, a data center is required to have an investment plan demonstrating a minimum investment over a 10-year period. There are tiered minimum investment thresholds depending on county population, with the threshold rising as population rises.

**HB 735 Income Tax Credit for Short Line Railroads** (Rep. Patty Bentley, 139th) Sections 2 and 3 effective May 8, 2018. Sections 1 and 4 become effective July 1, 2018. This legislation is based on recommendations from the House Rural Development Council. The bill gives income tax credits for expenditures on the maintenance of railroad tracks owned or leased by a Class III (short line) railroad. In addition, the bill exempts state owned rail property from a stormwater utility fee. Also, all land located within a railroad’s right-of-way and covered with ballast and rail are exempt from a stormwater utility fee.
HB 930 Transit Governance and Funding
(Rep. Kevin Tanner, 9th) Part I becomes effective January 1, 2019, Section 4-4 of Part IV becomes effective July 1, 2021 and remaining sections effective May 3, 2018. This bill mainly addresses transit governance and funding options for the Metro Atlanta region. The Atlanta-region Transit Link Authority, also known as the ATL, is a newly created regional governing board that will lead the planning and coordination of transit in Metro Atlanta as well as controlling state and federal transit funding. Counties in the Metro Atlanta region, as well as counties outside of Metro Atlanta who partner with a neighboring county, have the option to call for a referendum to levy a Transit SPLOST up to 1 percent for up to 30 years. See Appendix B for more details.

HB 951 Center for Rural Prosperity and Innovation
(Rep. Jason Shaw, 176th) Effective July 1, 2019. This legislation creates the Center for Rural Prosperity and Innovation. The Center will study and develop recommendations to support economic development, healthcare, and other concerns in rural Georgia. The Center will also receive recommendations from a permanent Rural Development Council composed of state appointees.

SB 324 County / City Bridge Contracts
(Sen. John Albers, 56th) Effective July 1, 2018. This legislation clarifies that a city may contract with any county abutting its corporate limits for the construction and maintenance of a bridge within the limits of both such city and county.

SB 445 Sale of Property Formerly Used for Road Purposes / No Camping on GDOT Property
(Sen. Steve Gooch, 51st) Effective July 1, 2018. This legislation provides consistency across the right-of-way disposal methods. Property formerly used for road purposes can be sold by auction or back to the prior owner by as much as 15 percent below fair market value. In addition, this bill states that it is unlawful to camp on the side of a state highway or on any property owned by the Georgia Department of Transportation.

GENERAL COUNTY GOVERNMENT
[Staff: Todd Edwards]

HB 257 Local Government Authority Finance Reports
(Rep. Jan Tankersley, 160th) Effective July 1, 2018. This legislation combines the two annual reports (registry and financial reports) that local government authorities and local independent authorities must file annually with the Department of Community Affairs.

HB 381 Abandoned Mobile Homes - Method for Removal
(Rep. John Corbett, 174th) Effective May 1, 2019. This legislation establishes a process whereby private property owners can have abandoned mobile homes removed from their land. Local governments may elect to provide a qualified "local agent" to make a determination, at the request of a property owner, whether a mobile home is abandoned, derelict or intact. If deemed abandoned, the local government posts a notice, then the property owner notifies the last known mobile home owner (or posts a legal notice if no responsible party can be ascertained), which begins a process whereby the property owner can pay for the removal of the mobile home. A hearing procedure is provided in magistrate court for aggrieved mobile home owners in this process. Neither the local government nor the local agent shall bear any liability with respect to any lawful actions taken under this law.

HB 419 Fireworks - Counties May Limit Hours of Use
(Rep. Deborah Silcox, 52nd) Effective July 1, 2018. This legislation allows cities and counties to regulate the hours of firework usage within their communities on all but seven days of the year via the adoption of a noise ordinance, so long as said ordinance is general and applicable to all manner of sounds and noises. Before adopting the ordinance, counties must post notice in the legal organ or on their
Web site stating the date, time and place of the meeting and informing the public that the ordinance will affect the use of fireworks. Statewide use remains allowed from 10:00 a.m. to 11:59 p.m. on January 1, December 31, July 3 and July 4, the Saturday and Sunday preceding Memorial Day, Labor Day, and from 12:00 midnight to 1:00 a.m. on January 1 annually. On the downside, for counties not adopting an ordinance, fireworks usage extends from 10:00 a.m. to 12:00 a.m. every day of the year. Previously, usage was allowed from 10:00 a.m. to 9:00 p.m.

**HB 489 Georgia Procurement Registry - Require Posting** (Rep. Tom McCall, 33rd) *Effective July 1, 2018.* This bill requires cities and counties, if they are soliciting a bid or proposal opportunity for goods and services valued at $10,000 or more or public works contracts for over $100,000, to post the advertisement on the Georgia Procurement Registry at no cost to the local government. It is then optional for the local government to advertise the bid or proposal opportunity in the legal organ or their website.

**HB 876 Building Codes - Locals Cannot Prohibit Wood Construction** (Rep. John Corbett, 174th) *Effective July 1, 2018.* This legislation preempts local governments from prohibiting the use of wood as a construction material so long as such use conforms to all applicable state minimum standard codes and the Georgia State Fire Code. Several Georgia cities, concerned with fire safety, have enacted such ordinances.

**HB 899 Public Works Bids - Alter Grounds by Which a Bidder Can Be Disqualified** (Rep. Dominic LaRiccia, 169th) *Effective May 3, 2018.* This legislation amends the public works bidding laws, stating that bidders cannot be disqualified from sealed, competitive bid/proposal public works contracts simply because they lack previous experience with the "construction delivery method" to be used for the job which is being sought. Previously, counties could automatically reject such bids.

**HB 904 Recreational Property Owners Act** (Rep. Meagan Hanson, 80th) *Effective July 1, 2018.* This legislation removes the immunity otherwise provided to public and private owners of recreational property that is made available to the public if such owners charge anyone for admission on the date of injury. This legislation overturns a recent court decision that provided such immunity if the specific injured person was not charged for admission, regardless of whether others were charged for admission. County attorneys should review this legislation to determine potential impacts for their county.

**HB 956 Food Animal Cruelty - Must Consult with Category II Veterinarian before Filing Charges** (Rep. Clay Pirkle, 155th) *Effective July 1, 2018.* Among other provisions governing veterinarian practices, this bill requires local law enforcement officers to consult with a licensed and accredited Category II veterinarian employed by a state agency prior to filing animal cruelty charges regarding animal husbandry of food animals. The veterinarian will confirm whether or not the conduct is in accordance with customary and standard practice. "Food animal" means any animal that is raised for the production of an edible product intended for human consumption. Additionally, the bill requires veterinarians to disclose the rabies vaccination history of any animal 24 hours of receipt of a written request by the physician of any person bitten by such animal.

**SB 17 Sunday Brunch Alcohol Sales** (Sen. Renee Unterman, 45th) *Effective July 1, 2018.* This bill authorizes cities and counties, in which the sale of alcoholic beverages for consumption on premises is already lawful on Sunday from 12:30 p.m. to 12:00 midnight, to allow said sale from 11:00 a.m. to 12:00 midnight if the county adopts an ordinance or resolution and the voters so approve via a referendum.
SB 327 Eliminate Requirement for Medical Examiner Inquiry if a Death Occurs without an Attending Physician (Sen. John Albers, 56th) Effective date July 1, 2018. This legislation eliminates the current requirement for a medical examiner inquiry, at the county's expense, when there is no attending physician at the time of death. An inquiry may be conducted if the medical examiner or coroner deems appropriate and/or necessary.

SB 397 Counties May Retain Services of Real Estate Broker (Sen. Ben Watson, 1st) Effective July 1, 2018. This legislation authorizes cities and counties to retain the services of a licensed real estate broker to assist in the disposition of surplus real property. The services must be procured by an RFP, to include the minimum broker qualifications and experience. Said broker must then issue a call or request for sealed bids and publish notice in the legal organ, including a legal description of the real property to be sold; market the disposition of the property; comply with all laws; create a website which posts all information; immediately forward the sealed bids to the local government; and is prohibited from working with or aiding a prospective buyer; and must agree upon the sales commission with the county.

* SB 402 Broadband - Georgia Achieving Connectivity Everywhere (ACE) Act (Sen. Steve Gooch, 51st) Effective May 7, 2018. This bill authorizes the Georgia Department of Transportation to use or lease their right-of-way (ROW) for broadband deployment, establishes a voluntary “Broadband Ready Community” program for local governments that have streamlined their ROW permitting process, and creates a statewide broadband deployment plan. For a thorough summary of SB 402, please see Appendix C.

HEALTH & HUMAN SERVICES
[Staff: Debra Nesbit]

HB 769 Recommendations on Healthcare from the House Rural Development Council
Effective January 1, 2019 for Section 1 and remainder of bill becomes effective July 1, 2018. This legislation requires that all health plans be administered by the State of Georgia to streamline and expedite the credentialing and billing processes for healthcare providers in order to get doctors and nurses coming from out of state working without delay. The bill also establishes the Rural Center for Health Care Innovation and Sustainability within the State Office of Rural Health, and provides for the creation of micro-hospitals which have two to seven beds in a rural community and will provide services seven days a week, 24 hours per day, to stabilize patients. Finally, the legislation provides for a grant program to offset the costs of insurance for physicians who maintain a practice in medically underserved areas of the state.

**NATURAL RESOURCES & the ENVIRONMENT**

**HB 205 Fracking Regulations**
(Rep. John Meadows, 5th) Effective May 8, 2018. This legislation amends the Oil and Gas Deep Drilling Act of 1975. It requires the creation of regulations governing hydraulic fracturing. Counties and cities have the ability to adopt local zoning or land use ordinances limiting the location or timing of fracking activities to protect natural resources, human life and human welfare. A 3 percent severance tax will be required from the sale price of the gas and oil obtained. Counties, where fracking occurs, can enact local ordinances or resolutions to levy their own severance tax, which can’t exceed 9 cents per barrel of oil or 2 cents per thousand cubic feet of gas.

**HB 332 Georgia Outdoor Stewardship Act**
(Rep. Sam Watson, 172nd) Effective July 1, 2019, if an amendment to the Constitution is ratified by the voters at the November 2018 statewide general election. This bill creates the Georgia Outdoor Stewardship program. Forty percent of the proceeds of all state sales tax from outdoor recreation items will be appropriated to provide dedicated funding for state parks and state wildlife management areas as well as support to local parks and trails. The bill is contingent upon a proposed constitutional amendment, found in **HR 238**, which would be placed on the ballot for the November 2018 statewide general election. See **Appendix D** for more details.

**HR 238 Georgia Outdoor Stewardship Act - Constitutional Amendment**
(Rep. Sam Watson, 172nd) This proposed constitutional amendment, if ratified in the November 2018, statewide election, allows the General Assembly to dedicate funds toward the Georgia Outdoor Stewardship Trust Fund for the purpose of protecting and preserving conservation land. If this enabling amendment is ratified, it will be implemented by **HB 332**.

**HB 792 Reauthorize Hazardous Waste Trust Fund / Increase in Landfill Host Fee**
(Rep. Terry Rogers, 10th) Effective June 30, 2018. This legislation renews the fees that make up the
Hazardous Waste Trust Fund (HWTF) for one year, from July 1, 2018, to July 1, 2019. This legislation also includes language to increase the state’s minimum local solid waste cost reimbursement (host) fee from $1 to $2.50 per ton on waste going to privately owned landfills. See Appendix E for more details.

SB 404 Water Service Fees For Fire Sprinkler Systems (Sen. Matt Brass, 28th) Effective July 1, 2018. This legislation states that no county, municipal, or other public water system shall charge or assess a separate fee for water service for fire sprinkler protection systems for more than the cost to provide such service.

PUBLIC SAFETY & the COURTS
[Staff: Debra Nesbit]

HB 79 Require Law Enforcement to Purge Tag Reader Information (Rep. John Pezold, 133rd) Effective July 1, 2018. This legislation allows law enforcement to use high speed cameras to capture images of license plates. However, the data captured from the images may not be used for anything other than law enforcement purposes. The data must be destroyed no later than 30 months after it is collected unless the data is needed for law enforcement purposes. The collected data is exempt from the open records law.

HB 475 Requirements for Charitable Contributions Receptacles for Donations on Private Property (Rep. Tommy Benton, 31st) Effective July 1, 2018. This legislation allows a property owner to have an unauthorized collection receptacle removed from their property. If the receptacle is not removed, then the owner may request "law enforcement personnel" take possession of, remove and dispose of the collection receptacle and its contents. The law enforcement personnel has the discretion to honor the request. The law enforcement personnel will be immune from civil or criminal liability.

HB 635 Creation of At-Risk Adult Protection Investigative/Coordinating Teams in Each Judicial Circuit (Rep Sharon Cooper, 43rd) Effective July 1, 2018. This legislation amends the Disabled Adults and Elder Persons Protection Act, to require the creation and implementation of at-risk adult protection investigative/coordinating teams in each judicial circuit. These teams will be formed at the direction of the district attorney and will include local law enforcement, aging services and any other agency as deemed appropriate by the district attorney.

HB 673 Prohibit Distracted Driving (Rep. John Carson, 46th) Effective July 1, 2018. This legislation creates the offense(s) of violation of usage of a handheld wireless...
telecommunications device, which prohibits the use of any handheld device for texting, receiving or sending text, or talking on a handheld wireless device while driving. The fine shall be $50.00 for the first conviction; on the second conviction the fine shall be $100.00; and on the third conviction the fine shall be $150.00, no additional surcharges shall be assessed on any fine for distracted driving. There is a provision in the bill that allows the person charged with this offense for the first time to present proof that they have purchased a hands-free device for future use, and the charge shall be dismissed.

HB 699 Acceptance of Military Firefighter Training as Required Basic Firefighter Certification (Rep. Dave Belton, 112th) Effective July 1, 2018. This legislation allows military firefighter training in lieu of the required basic firefighter training for full-time firefighters, upon the approval of the Georgia Firefighter Standards and Training Council.

HB 703 Creation of the Governor’s Office of Public Safety Support (Rep. Bill Hitchens, 161st) Effective July 1, 2018. This legislation creates the Governor’s Office of Public Safety Support which will provide peer-to-peer counseling for public safety officers who experience traumatic events. This office will be housed within the Department of Public Safety and will be staffed by employees of the department. The legislation is contingent on funding.

* HB 751 Georgia Emergency Communications Authority Act (Rep. Alan Powell, 32nd) Effective July 1, 2018 for purposes of creating the authority. The increase in fees and regulatory functions are effective January 1, 2019. This legislation is similar to 911 legislation passed last year. It increases the prepaid fee to $1.50, eliminates cost recovery, and reduces the administrative fee retained by the providers from 3 percent to 1 percent. Please see Appendix F for detailed summary by section and talking points.

HB 779 Creation of the Board of Homeland Security (Rep. Alan Powell, 32nd) Effective July 1, 2018. This legislation creates the Board of Homeland Security to be administratively attached to the Georgia Emergency Management Agency. The purpose of the Board is to coordinate all homeland security activities, to include local emergency alert systems and emergency management plans in situations that endanger critical infrastructure components.

HB 978 Use of Cameras and Automated Devices to Enforce Laws Regarding School Buses and Enforcement of Speed Limits in School Zones (Rep. Chad Nimmer, 178th) Effective July 1, 2018. This legislation allows private companies with the approval and at the direction of the local law enforcement to place cameras in school zones and enforce civil penalties for speeding in school zones. The fine is $75 for the first offense and $125 for subsequent offenses with an additional processing fee up to $25 per offense, the processing fee is retained by the private company operating the cameras and radar devices. If a local government implements a program, signs must be placed within the approaching school zone warning drivers of the use of speed detection cameras. Money collected from such fines must be used by the local governing body to fund law enforcement or public safety initiatives. This bill also allows local school boards to contract private companies to operate and maintain cameras placed on school buses. The bill also reduces the civil penalty for passing a school bus that has its stop sign activated from $300 to $250. This fine is to be paid to the governing body of the law enforcement agency.
HR 993 Constitutional Amendment to Authorize Business Courts with Statewide Jurisdiction (Rep. Chuck Efstration, 104th) Effective July 1, 2018. This legislation is to put a constitutional amendment question on the ballot, that if approved, would authorize the creation of a statewide business court with the equal jurisdiction to the Superior Courts. These judges will be appointed by the Governor and subject to approval by a majority vote of both the House and Senate Judiciary committees.

SB 369 Requirement for Jurisdictions to Deduct a $5 Fee from Pre-Trial Diversion Program Fees to Fund the Peace Officer’s Annuity and Benefit Fund (POAB) (Sen. Greg Kirk, 13th) Effective July 1, 2018. This legislation creates a new fee to be assessed and collected from the fees charged for pre-trial programs to fund the Peace Officer’s Annuity and Benefit Fund (POAB). The legislation requires counties to remit $5.00 of the funds they collect from pre-trial participants to fund the diversion program to the POAB.

SB 407 Criminal Justice Reform and Mandatory E-filing of Court Cases (Sen. Brian Strickland, 17th) Effective July 1, 2018. E-filing and Data Exchange Sections Effective January 1, 2019. This bill is the Governor’s annual Criminal Justice Reform bill. Please see Appendix G for a detailed summary of the original bill. Language from HB 15 was added to this legislation that requires attorneys to electronically file all civil cases in State and Superior court. The maximum a vendor may charge is $30.00 per side with $2.00 of each electronic filing to be retained by the county to offset any costs of a public computer terminal, supplies and staff resources to assist self-represented litigants.
REVENUE & TAXATION
[Staff: Larry Ramsey]

**HB 61 Sales Tax on Internet/Out-of-State Purchases** (Rep. Jay Powell, 171st) Effective January 1, 2019. This legislation requires out-of-state retailers that either collect more than $250,000 from retail sales to be delivered in Georgia or conduct more than 200 such sales to either collect and remit sales tax to the state or notify the purchaser that the purchaser is required to file a sales and use tax return. In the second situation, the delivery retailer is also required to send to each purchaser (and copy the Georgia Department of Revenue) a tax statement listing purchase prices and dates of purchase.

**HB 85 Forest Land Conservation/Commercial Timberland Property Valuation** (Rep. Jay Powell, 171st) Effective January 1, 2019 (contingent on passage of constitutional amendment in November 2018). This legislation changes the method of valuation of forest land conservation (FLPA) property by uncoupling that valuation from 2008 values. Instead, the valuation would first change to 2016 values and then reset every three years thereafter. Additional FLPA grants would be available to local governments that would lose money under this change in base valuation year. In addition, this legislation creates a new appraisal methodology for valuation of non-covenant commercial timberland property. The Georgia Department of Revenue (DOR) will develop a methodology each year for valuing such property via actual income data for such properties. However, the resulting values could not be less than 175 percent of the corresponding FLPA value for that property. DOR is allowed to withhold a 3 percent administrative fee from FLPA assistance grants to counties, cities, or school districts. Local assessors and taxpayers will have the right to appeal DOR’s appraisal methodology. See Appendix H for more details.

**HB 329 Title Ad Valorem Tax** (Rep. Shaw Blackmon, 146th) Effective July 1, 2019. This legislation makes several changes to the calculation and distribution of title ad valorem tax (TAVT). Local governments will continue to collect and retain ad valorem taxes on pre-2013 vehicles. TAVT proceeds will be split between the state and local governments on a 65/35 (state/local) basis. The local share will be distributed as follows: 1) for vehicles registered in unincorporated areas, 51 percent of the local proceeds will be paid to the county and 49 percent to the school system; and 2) for vehicles registered in incorporated areas, 49 percent will be paid to the school system, 28 percent to the county, and 23 percent to the city. The TAVT rate for out-of-state registrations is lowered from 7 percent to 3 percent. Certain minor changes are also included, such as no longer charging full TAVT when a vehicle is retitled as a result of a divorce from one spouse to the other. See Appendix I for more details.

**HB 374 Conservation Use Valuation Property – Procedural Changes** (Rep. David Knight, 130th) Effective July 1, 2018. This legislation allows for the electronic return of property to the tax commissioner if he or she has adopted a written policy accepting electronic service. It also makes changes to the annual notice of current assessment from the board of tax assessors and to the property assessment appeals process, including lowering the value threshold for appeals to a hearing officer from $750,000 to $500,000.

**HB 729 Intangible Tax** (Rep. Brett Harrell, 106th) Effective July 1, 2018. This legislation provides that intangible shall be paid on any renewal, extension, or modification of a security deed, where such deed relates to additional debt beyond that incurred with the original security deed.
HB 761 Electronic Filing of Vehicle Title Applications (Rep. Jason Ridley, 6th) Effective May 8, 2018. This legislation provides that dealers selling no more than 10 vehicles per month on average may apply for exemption from the requirement to file title applications electronically. Additionally, it provides dealers with the option of filing title applications in the county where the dealer is located.

HB 811 Contracts with Tax Collection Agencies (Rep. Jay Powell, 171st) Effective May 3, 2018. This legislation authorizes the Department of Revenue to contract with data companies for the purpose of identifying taxpayers who are not complying with requirements to collect and remit state and local sales taxes. Such vendors would be required to maintain the confidentiality of any taxpayer-specific records used in providing these services.

HB 840 Tax Penalties for Active Duty Military (Rep. Bill Hitchens, 161st) Effective July 1, 2018. This legislation provides an exemption from penalties and interest for failure to timely pay occupation taxes, regulatory fees, administrative fees, or license fees when the default is due to a taxpayer's military service in a combat zone and not due to neglect or disregard for the law. Unpaid taxes and fees would be due within 60 days of the taxpayer's return from overseas military duty.

HB 886 GATE Program Reforms (Rep. Sam Watson, 172nd) Effective May 3, 2018. This legislation makes several changes to the Georgia Agricultural Tax Exemption (GATE) program, including 1) increasing the annual minimum agricultural income for program eligibility from $2,500 to $5,000; 2) adding livestock as an agricultural product; 3) providing for a 3-year duration of new exemption certificates for a fee of $150; 4) providing new procedures for suspension or revocation of the certificate for unlawful use; 5) authorizing the Department of Revenue and Department of Agriculture (DOA) to share confidential tax information for compliance purposes; and 6) requires DOA to prepare an annual report for the chairs of House Ways and Means and Senate Finance committees.

HB 888 Freeport Exemptions from Property Taxes (Rep. David Knight, 130th) Effective May 8, 2018. This legislation changes the procedures for obtaining Freeport Exemptions from ad valorem taxes by: 1) requiring the use of a summary as prescribed by the Department of Revenue instead of a complete schedule of inventory; 2) providing that, if the county board of tax assessors fails to issue a denial letter within 180 days after receiving the Freeport application, the exemption is granted; 3) granting the exemption for the assembly of finished parts; and 4) providing that an exemption application is timely if postmarked by the date on which the local government "closes the book" on annual property tax returns.

HR 51 Forest Land Protection Act – Constitutional Amendment (Rep. Jay Powell, 171st) Effective January 1, 2019, subject to referendum approval in November 2018. This constitutional amendment removes from the constitution the existing method of valuation of forest land conservation use (also known as FLPA property), which is tied to 2008 fair market valuation. Instead, such valuations would be updated every three years. Additional FLPA grants over a four-year period would be available to offset funding losses for those local governments that would lose money as a result of this valuation change. This constitutional amendment also would create commercial timberland property as a separate class of property, which in turn would allow for different assessment of such property. It also allows DOR to withhold an administrative fee from FLPA grants for purposes of administering this new assessment process. The constitutional amendment, if ratified by the voters, will be implemented by HB 85. See Appendix H for more details.
**SB 371 Sales Tax Information for Local Governments** (Sen. Lee Anderson, 24th)

*Effective July 1, 2018.* This legislation allows the governing authority of any county or city to request that the Georgia Department of Revenue (DOR) furnish to a designated official a current listing of those vendors currently filing sales tax returns for that jurisdiction. Such information is confidential, but boards of commissioners are allowed to review and discuss such information in executive session. This legislation will better enable local governments to identify and report to DOR apparent problems or errors in the vendor list.

**SB 458 Conservation Use (CUVA) Properties Eligibility** (Sen., John Wilkinson, 50th)

*Effective July 1, 2018.* This legislation makes substantial changes in the rules relating to qualification of property for preferential CUVA assessment. It provides for conditions which allow a family-owned farm entity to discontinue a CUVA covenant without incurring any penalty other than having to pay the difference between the taxes owed without CUVA less the amount paid under CUVA in the year of the covenant breach. The legislation also makes qualification for CUVA status significantly easier—particularly for tracts of land of less than 10 acres. Finally, the legislation provides that if boards of assessors deny a CUVA application or allege a breach of a CUVA covenant and then lose in court on that issue, the board of assessors must pay the taxpayer’s attorneys’ fees.
Appropriations

**HB 683 - FY 2018 Amended Budget**  
(Rep. David Ralston, 7th District) *Effective March 9, 2018.* Please see Appendix A for a summary of the amended budget.

**HB 684 - FY 2019 Big Budget**  
(Rep. David Ralston, 7th District) *Effective July 1, 2018.* Please see Appendix A for a summary of the budget.

2018 Study Committees

- **HR 1317** House Study Committee on Reforming Real Property Taxation  
- **HR 1398** House Study Committee on Short-Term Rental Providers  
- **HR 1429** House Study Committee on County Governance  
- **HR 1698** House Rural Development Council to study the Use of County Right of Way for Telecommunications Deployment  
- **SR 882** Senate Study Committee on Hartsfield-Jackson Atlanta International Airport Governance  
- **SR 1019** Senate Study Committee on County Right of Way for Telecommunications Deployment  
- **SR 1170** Senate Study Committee on Whether Local Fees Go Toward Intended Purposes

Bills that Failed to Pass in the 2018 Session

**ECONOMIC DEVELOPMENT & TRANSPORTATION**

- **HB 59** Income Tax Credits for Historic Structure Renovation  
- **HB 757** Taxicab Regulations  
- **HB 827** Expansion of Rural Hospital Income Tax Credit

**GENERAL COUNTY GOVERNMENT**

- **HB 493** Open Records - Counties Must Also Record Public Comment  
- **HB 518** City Franchise Fees on Telecommunications - Change Calculation  
- **HB 533** Local Right-of-Way: Preempt & Authorize Unlimited, Unfettered Access for Wireless Structures  
- **HB 579** Local government; cannot ban or regulate short-term and vacation rentals  
- **HB 641** Voting Machines - Require Permanent Paper Record  
- **HB 650** Confederate Monuments - Allow Locals to Decide Removal  
- **HB 679** Elections - Define Municipal Voter Eligibility for those Recently Annexed or Deannexed  
- **HB 680** Voting Machines - Require Ballot Scan Voting Systems  
- **HB 742** Rabies Inoculation - Pets Exempt if Shot Compromises their Health  
- **HB 748** Community Association Transparency and Protection Act  
- **HB 770** Law Library Funding - Delete Provision for Largest Counties  
- **HB 791** Waiver of Sovereign Immunity
Bills that Failed to Pass in the 2018 Session

GENERAL COUNTY GOVERNMENT – CONT’D.

- HB 814 Coroner’s - Counties Allowed to Set Salary
- HB 848 Elections - Uniform Voting Equipment
- HB 887 Wireless Industry Preemption of Local Management of Public Right-of-Way
- HB 915 Bodywork Therapists - State Governance and Local Preemptions
- HB 948 No Local Restriction on any Sale of Goods Regulated by Federal or State Agencies
- HR 158 Trust Funds - Authorize General Assembly to Create Truly Dedicated Fees via Statute
- HR 1539 Study Committee on Technology and Taxation in the Public Right-of-Way
- SB 2 The FAST Act - Local Fee, Permit and Licensing Requirements
- SB 232 Broadband - Authorize EMCs to Provide
- SB 302 Confederate Monuments - Allow Locals to Decide Removal
- SB 309 Elections - Special Primaries Required for Special Elections
- SB 363 Elections - Begin Tabulating Early Voting Ballots after 6:00 pm on Election Day
- SB 403 Voting Equipment - Establish Election Transition Commission
- SB 418 No Local Restriction on any Sale of Goods Regulated by Federal or State Agencies
- SB 426 Broadband - EMCS and Rural Telephone Cooperatives Authorized to Provide
- SB 453 New Cities - Require Minimum 3-mile Distance from Existing Municipality
- SB 469 Zoning - Preempt Local Practices
- SR 613 English is Georgia’s Official Language

HEALTH & HUMAN SERVICES

- HB 722 Medical Marijuana Registry and Cultivation

NATURAL RESOURCES & ENVIRONMENT

- HB 693 Prohibits Liens on Property Where Solid Waste Fees Are Delinquent
- HB 879 Solid Waste Management: Coal Ash Ponds / Dewatering Process
- HB 884 Fluoridate Water: Counties Can Decide

PUBLIC SAFETY & THE COURTS

- HB 705 Increase Jurisdictional Limits of Civil Cases in Magistrate Court
- HB 716 Pre-Arrest Diversion for Drug and Mental Health Treatment Act
- HB 733 Loan Forgiveness for Psychiatrist and Mental Health Professionals in Rural Areas
- HB 736 Allow Issuance of Permits for Pop-Up Restaurant Services in Businesses or Residential Buildings
- HB 744 Statewide Regulations for Booting Vehicles
- HB 859 Cash Payments for Scrap Metal by Secondary Metal Recyclers
- HB 860 Criminal Sanctions for Hosting Under 21 Events with Alcohol
- HB 925 Mandatory Minimum Salary for Sheriff’s Deputies
- HB 968 Requires Transfer of Probation Supervision to the County of Residence for Misdemeanor Offenses
# Bills that Failed to Pass in the 2018 Session

**PUBLIC SAFETY & THE COURTS – Cont’d.**

- **HR 1138** Creation of Excise Tax on Sale of Contact Lenses and Spectacles to Fund Sheriff’s Deputy Comp.
- **SB 254** Minimum Annual Salary for Sheriff’s Deputies and Creation of the Local Law Enforcement Officer Compensation Commission
- **SB 318** Allow EMS to Involuntarily Transport Persons Having a Psychotic Episode
- **SB 319** Creation of the Department of Fire Safety
- **SB 366** State Mandated Completion of Salary Surveys for Employees of the Sheriff’s Department
- **SB 367** Allows Payment Indemnification Death or Disability Payment to be Awarded to the Estate of Deceased Public Safety/First Responder
- **SB 430** Constitutional Officer Salary Update in Statute
- **SB 452** Mandate for Law Enforcement to Notify Federal Authorities Upon Arrest of Illegal Alien

**REVENUE & TAXATION**

- **HB 195** Expansion of Property Tax Exemption for Charitable Entities
- **HB 357** Boat Titles
- **HB 93** Interest Payable on Sales Tax Refunds
- **SB 432** Economic Analysis of Proposed Tax Credits/Exemptions

## 2018 Bills Vetoed by the Governor

Click [here](#) to review the entire list of Governor Deal’s Official 2018 Veto Statements.

- **HB 995 - Procurement** - [Consultants for Local Government Bids/Purchases Must Disclose Conflicts of Interest](#) (Rep. Mark Newton, 123rd) - Vetoed on May 8, 2018
- **SB 342 - Elimination of the Requirement for Law Enforcement to Take Custody of a Vehicle without a Valid Tag** (Sen. Marty Harbin, 16th) – Vetoed on May 8, 2018
- **SB 357 – Creation of the Health Coordination and Innovation Council** (Sen. Dean Burke, 11th) - Vetoed on May 8, 2018
Appendix A

OVERVIEW OF AMENDED FY 2018 AND FY 2019 BUDGETS

Note: Highlighted areas include changes when the revenue estimates were increased by the Governor.

The broad numbers contained in FY 2018 Amended Budget include a revised revenue estimate, with a total of $25,413,015,092.

The overall numbers for the FY 2019 revenue estimate is $26,032,155,186 with an FY 19 Budget of $22,365,038,266, a $917,700,455 increase over the FY 18 Amended Budget.

Listed below are the items within agencies and programs that are of most interest to county governments. To view the full budget documents follow the links to the final budget tracking sheets AFY 2018 Budget and the FY 2019 Budget Document.

The Governor's package does not include pay increases for state employees.

ACCG will continue to update the overview as the House and Senate make their recommendations.

Superior Courts

AFY 2018
- Increase funds for county reimbursement of Habeas Corpus Court Costs Pursuant to HB 319 ($50K).

FY 2019
- Provide funds for five law clerk positions ($343k).
- Increase funds for county reimbursement of Habeas Corpus Court Costs Pursuant to HB 319 ($50K).

Prosecuting Attorney's Council

FY 2019
- Increase funds for 9 assistant district attorneys to support juvenile courts across the state ($900k).
- Increase funds for personal services for recruitment, retention, and career advancement for assistant district attorneys ($4.9 million)

Department of Behavioral Health and Developmental Disabilities (DBHDD)

AFY 2018
- Within Child and Adolescent Developmental Disabilities provide funds for crisis services for children under 21 who are diagnosed as autistic ($1.2 million).
- Provide funds to develop capacity for behavioral health services for children under 21 who are diagnosed as autistic ($1.2 million).
- Utilize existing funds for telehealth services and three positions for behavioral health services for children under 21 who are diagnosed as autistic ($158k total funds)
- Provide one-time funds for establishing additional Behavioral Health Crisis Center beds ($2.8 million).
FY 2019

- Increase funds for the Comprehensive Supports Waiver Program (COMP) for individuals with developmental disabilities ($12 million).
- Increase funds for 125 additional slots for the New Options Waiver (NOW) ($3.1 million).
- Annualize the cost of 250 additional NOW and Comprehensive waivers, bridge funding and housing vouchers for the DOJ settlement extension ($6 million).
- In adult forensic services increase funds for the operation of the 40 bed forensic unit at Georgia Regional Hospital ($2.2 million)
- Increase funds in adult forensic services for one community integration home ($433K).
- Funding for one Behavioral Health Crisis Center to address emergency crisis needs for individuals with mental illnesses to begin operation in 2019 ($3 million).
- Increase funds for mental health consumers in community settings to comply with the DOJ Settlement Agreement ($5.7 million).
- In child and adolescent addictive diseases services, increase funds to prevent opioid abuse as recommended by the Commission on Children’s Mental Health ($790k)
- In child and adolescent developmental disabilities provide funds for crisis services for children under 21 who are diagnosed as autistic ($5.9 million).
- In child and adolescent mental health services increase funds for crisis services as recommended by the Commission on Children’s Mental Health ($10.3 million).
- In child and adolescent mental health services increase funds for the school based APEX program for 13 grants as recommended by the Commission on Children’s Mental Health ($4.2 million).
- Provide one time funds for telemedicine services as recommended by the Commission on Children’s Mental Health ($150k) and ($232k) for ongoing telemedicine services.
- Increase funds for suicide prevention as recommended by the Commission on Children’s Mental Health ($1 million).
- Increase funds for high fidelity wraparound services training as recommended by the Commission on Children’s Mental Health ($600k).
- Increase funds for supported employment and education assistance for an additional 500 young adults at the rate of $6,120 per year as recommended by the Commission on Children’s Mental Health ($3 million).
  - **Increase funds for a neonatal peer recovery program in adult addictive diseases ($4.5 million)**
  - **Provide funds for the development and statewide availability of a mental health crisis services and suicide prevention mobile application in coordination with the Georgia Crisis and Access line ($1.4 million)**

Department of Community Affairs

AFY 2018

- Increase funds for payment to OneGeorgia Authority (beach nourishment projects) ($10 million)
  - **Increase funds for Payments to OneGeorgia Authority for economic development projects ($4.5 million)**

FY 2019

- Eliminate one time funds for the Warrior to Citizen Resilience and Reintegration program for developing new curriculum and therapy programs ($50k).
- Increase payments to OneGeorgia for economic development projects ($3.5 million).
- Increase funds for Broadband Achieving Connectivity Everywhere Act ($335k)
- Provide funds for COPS data analysis ($100k)
Department of Community Health

AFY 2018
- Overall increase of ($35 million) which includes ($23 million) increase in the Indigent Care Trust Funds to provide the state match for the DSH payments to hospitals.
- Provide funds to the State Office of Rural Health to establish a Rural Center for Health Care Innovation and Sustainability ($100K)
- Increase funds to the State Office of Rural Health to fund a grant program for the purpose of encouraging health systems or primary care providers to purchase data analytic or electronic/digital population health tools ($1 million)
- Provide funds for grants to offset the cost due to the higher number of flu cases and services provided with hospitals ($1.2 million)

FY 2019
- Overall increase of ($570 million) for various programs and federal match.
- Provide funds for Federally Qualified Health Center start-up grants for a primary care center in Bryan County and a behavioral health center in Early and Emanuel Counties ($750k)
- Provide funds to St. Joseph's/Candler Hospital for two rural surgical fellowships ($300k)
- Increase funds medical residency capitation to help offset a reduction in the Federal Medical Assistance Percentage.

Department of Corrections

FY 2019
- County Jail Subsidy remains at ($5k)
- Increase funds for current private prison correctional officer pay adjustment ($4.4 million)

Department of Economic Development

FY 2019
- Eliminate one time funds for the Georgia Historical Society ($100k)

State Forestry Commission

AFY 2018
- Provide funds for equipment to aid in preventing and combating wildfires ($3 million)

Department of Human Services

AFY 2018
- Increase funds for Out-of-Home care for children removed from their families ($17.5 million)

FY 2019
- Provide funds for care coordinator positions to improve mental health outcomes for children in foster care as recommended by the Commission on Children's Mental Health ($2.3 million)
- Increase funds for growth in Out-of-Home Care ($15 million)
- Reflect a $2.50 per day increase for relative foster care rates ($7.5 million).
- Reflect a $2.50 per day increase for child placement agency foster parent per diem rates ($2.7 million).
- Increase child caring institution per diem rates by 2.5 percent ($2.4 million).
- Increase child caring placement agency administrative costs by 2.5 percent ($1.1 million).
**Georgia Bureau of Investigation**
FY 2019
- Provide funds for eight positions and operating expenses for the prevention and investigation of cyber-criminal activities, a first line defense against cyber-crimes ($1.4 million).

**Criminal Justice Coordinating Council (administratively attached to GBI)**

AFY 2018
- Increase funds for the statewide criminal justice e-filing implementation ($5 million).

FY 2019
- Increase funds for the Accountability Courts Grants Program to expand and create Accountability Courts ($5 million)

**Department of Juvenile Justice**

AFY 2018
- Increase funds to provide for youth who pose a public safety risk during determination of competency as provided in **SB 175** ($1.3 million).

FY 2019
- Increase funds to provide for youth who pose a public safety risk during determination of competency as provided in **SB 175** ($1.9 million).
- Increase funds for child caring institutions per diem rates by 2.5 percent ($530k).
- Provide additional funds for Wilkes RYDC facility ($650k).
- Increase funds for security management, education and medical services at the Cadwell RYDC ($3.5 million).

**Department of Natural Resources**

AFY 2018
- Utilize increased revenues from **HB 208** for additional law enforcement rangers to address high demand areas of the state.
- Utilize increased revenues from **HB 208** for additional public access and land management activities ($2.7 million).
- Increase funds for the Wildlife Endowment Fund based on actual lifetime sportsman's license revenues in FY 2017 (1.2 million)

FY 2019
- Utilize increased revenues from **HB 208** for additional law enforcement rangers to address high demand areas of the state.
- Utilize increased revenues from **HB 208** for additional public access and land management activities ($4.3 million).

**Public Defender's Standards Council**

FY 2019
- **Increase funds for nine (9) additional public defenders for juvenile court ($700k)**
Department of Public Health/Georgia Trauma Care Network Commission

AFY 2018
- Provide funds to reflect fireworks excise tax collections ($177k),
- Increase funds to reflect collections of super speeder and reinstatement fees for the Georgia Trauma Care Network Commission ($5.2 million).

FY 2019
- Increase funds for the prescription monitoring program ($627k).
- Provide funds to reflect fireworks excise tax collections ($354k).
- Contract with the Georgia Trauma Care Network Commission to reinstate funding for 10 regional Emergency Medical Services training positions ($980k)

Department of Public Safety

AFY 2018
- Provide one time funds to purchase 93 law enforcement pursuit vehicles ($4 million).
- Provide funds and operational costs for 75 man trooper school ($1 million).

FY 2019
- Increase funds for personal services associated with one 75 person trooper school ($3.2 million).

Department of Public Safety (Georgia Firefighter and Standards Council)

FY 2019
- Provide funds to reflect fireworks excise tax collections ($257k).

Department of Public Safety (Training Center)

AFY 2018
- Provide one time funds to purchase 5 vehicles, Crisis Intervention Training (CIT) Program, for the Center ($125k).

FY 2019
- Increase funds for personal services and operating expenses for 5 Crisis Intervention Training (CIT) positions ($514k).

Department of Revenue

AFY 2018
- Increase funds for Forestland Protection Act grant reimbursement ($60.7 million), for a total of $74.7 million for FY 2018.
- Provide funds for equipment associated with implementation of DRIVES ($1.3 million)
- Transfer funds from the Revenue Processing program in the Motor Vehicle Registration and Titling program for DRIVES connectivity ($2.1 million)

FY 2019
- Forestland Protection Act grant reimbursements remain at $14 million during FY 2019.
- Provide funds from the Revenue Processing program in the Motor Vehicle Registration and Titling program for DRIVES connectivity ($2.1 million)
Department of Transportation

AFY 2018
• Provide one-time funds to expand 13 runway lengths sufficient to safely handle larger aircrafts to spur economic development and business investment in rural areas ($26 million).

FY 2019
• Transfer funds from Routine Maintenance program for additional capital projects ($38.8 million).
• Increase funds for Capital Maintenance Projects based on projected revenues from HB 170 ($12.2 million).
• Increase funds for Construction Administration based on projected revenues from HB 170 ($1.1 million).
• Increase funds for LMIG based on projected revenues resulting from HB 170 ($3.2 million).
• Increase funds for traffic management and control based on projected revenues per HB 170 ($2.4 million).
• Transfer funds form the Payments to State Road Tollway Authority program for managed lanes operations and HERO service expansion ($4.6 million).
• $100,000,000 in bond funding for the repair, replacement and renovation of bridges throughout the state.

Included $100,000,000 in 10 year bonds for the State road and Tollway Authority for transit needs, statewide.
APPENDIX B

HB 930 - TRANSIT GOVERNANCE AND FUNDING

Overview:
- Provides for transit governance and funding options for the Metro Atlanta region (a designated nonattainment area currently consisting of Cherokee, Clayton, Coweta, Cobb, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Henry, Paulding, and Rockdale counties) and the rest of the state.
- Creates the Atlanta-region Transit Link (ATL) Authority, a new regional governing board that will lead the planning and coordination of transit in the Metro Atlanta region and will control state and federal transit funding.
- Any county in the Metro Atlanta region would be able to call for a referendum to levy a Transit SPLOST up to 1% (and may be in .05% increments) for up to 30 years.
- Any county outside of the Metro Atlanta region would have to partner with a neighboring county in order to be able to call for a referendum that would have to be approved in all of such counties to levy a Transit SPLOST up to 1% (and may be in .05% increments) for up to 30 years.

Details:
Atlanta-region Transit Link (ATL) Authority
The Atlanta-region Transit Link (ATL) Authority, a new regional governing board that will lead the planning and coordination of transit in the Metro Atlanta region as well as controlling state and federal transit funding for the region.

The ATL Authority will work with counties, municipalities, and operators of transit services within the jurisdiction of the authority to provide a consistent and integrated vision for transit. The authority will consult with the Atlanta Regional Commission (ARC) to develop, annually review, and amend, as necessary, a regional transit plan. Such plan shall include, but not be limited to, transit projects based upon a region-wide approach and at a minimum, a six year and 20 year component. The plan will also provide that MARTA is the sole operator of heavy rail in the Metro Atlanta region. The authority is vested with bonding capabilities as well as the power of eminent domain.

A board of directors will oversee the authority and is comprised of 16 members:
- 10 appointments from authority districts (Transit Authority District Map)
- 2 appointments from Lieutenant Governor
- 2 appointments from Speaker of the House
- 1 appointment by the Governor who serves as the Chairperson
- Commissioner of the Georgia Department of Transportation (ex-officio)
APPENDIX B

HB 930 - TRANSIT GOVERNANCE AND FUNDING – CONT’D.

The members appointed from the authority districts shall be appointed by a majority vote of a caucus of the members of the House of Representatives and Senate whose respective districts include any portion of such authority district, the chairpersons of the county board of commissioners whose counties are located within such authority districts, and one mayor from the municipalities located within such authority districts who shall be chosen by a caucus of all mayors from the municipalities located within such authority districts.

No later than December 1, 2018, the respective caucuses appointing board members from the authority districts shall meet and appoint their respective board members of said board of directors. Such meeting shall be called by the chairperson of the board of commissioners from the county with the largest population represented in the authority district.

Transit SPLOST – Metro Atlanta Region
Any county in the Metro Atlanta region (a designated nonattainment area currently consisting of Cherokee, Clayton, Coweta, Cobb, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Henry, Paulding, and Rockdale counties) has the option to levy a Transit SPLOST, the proceeds of which shall be used only for transit projects. Transit SPLOST can be levied up to 1% and may be in .05% increments for a maximum period of 30 years.

A formal meeting must be called by the County Board of Commissioners to discuss the possible projects for inclusion in the referendum and the rate of the tax. At the meeting, the county and all qualified municipalities may select transit projects from the regional transit plan to be funded by the proceeds of the tax.

Following the required meeting, the county shall deliver a written notice to the Atlanta-region Transit Link (ATL) Authority of the intent to call for a referendum. The notice should include a list of transit projects and the proposed operator (if one is required) of the transit projects. Upon receipt of the notice, within 20 days, the ATL Authority will approve or deny any or all projects within a submitted transit project list and the proposed operator of any transit projects.

After notice from the authority, a resolution (as passed by a majority vote of the Board of Commissioners) can be called for the referendum. The resolution must then be submitted to the County Election Superintendent and include the following:

- The specific transit projects to be funded which have been selected from the regional transit plan approved by the ATL Authority;
- The approximate cost of such transit projects;
- The operator selected for any transit project or projects proposed if such project or projects are services which require an operator; and
- The maximum period of time, to be stated in calendar years, for which the tax may be imposed and the rate thereof.
APPENDIX B

HB 930 - TRANSIT GOVERNANCE AND FUNDING – CONT’D.

Transit SPLOST – Neighboring Counties Outside Metro Atlanta Region
Any two or more neighboring counties which are not located within the Metro Atlanta region (defined above) may impose a Transit SPLOST, the proceeds of which shall be used only for transit projects. Transit SPLOST can be levied up to 1% and may be in .05% increments. Unless the referendum is approved in each of the participating counties, the tax shall not be imposed.

A formal meeting must be called by the County Boards of Commissioners to discuss the possible projects for inclusion in the referendum and the rate of the tax. At the meeting, the two or more neighboring counties and all qualified municipalities may select transit projects to be funded by the proceeds of the tax. Each county planning to participate in the selected transit project or projects shall enter into intergovernmental agreements. The Resolution for the call for the referendum must then be submitted to the County Election Superintendents in each county and include the following:

- The specific transit projects to be funded;
- The approximate cost of such transit projects;
- The operator selected for any transit project or projects proposed if such project or projects are services which require an operator; and
- The maximum period of time, to be stated in calendar years, for which the tax may be imposed and the rate thereof.

Multicounty Community Improvement Districts (CID)
Under new Code Section 36-80-26, multicounty CIDs are authorized to be created by local Act of the General Assembly for any counties in the state to provide transit projects that are included in the official multiyear plan for transit services adopted by the ATL Authority.

Specific Provisions for Cobb, Fulton, & Gwinnett counties
Specific provisions are authorized in the bill for Cobb, Fulton and Gwinnett Counties.
SB 402 SUMMARY:

ACHIEVING CONNECTIVITY EVERYWHERE (ACE) ACT

Prepared by the Association County Commissioners of Georgia, April 3, 2018

The “Achieving Connectivity Everywhere (ACE) Act” became the omnibus rural broadband bill for the session, combining most of the original HB 887 and SB 232 – the most notable exception being the exclusion of authorizing EMCs and rural telephone coops to provide broadband.

The legislation encourages the deployment of broadband and other communications technologies. Among many provisions, SB 402 authorizes the Georgia Department of Transportation, in consultation with the Georgia Technology Authority (GTA), to use or lease interstate and state road rights of way, and contract with public or private entities, for the deployment of broadband and other communications technologies. It is intended that a portion of any profits (not federally restricted) here be used for Department of Community Affairs (DCA) or GTA grants to promote broadband.

Broadband is defined as transmitting at least 25 megabits per second downstream and at least 3 megabits per second upstream) throughout the state.

Georgia’s cities and counties are required to include in their comprehensive plans an element for the promotion of the deployment of reasonable and cost-effective broadband services by broadband services providers.

The Georgia Department of Economic Development (DED) is charged with promoting broadband deployment statewide and designating Georgia Broadband Ready Community Sites. The OneGeorgia Authority is authorized to fund broadband infrastructure and connections as well as fund the acquisition, construction, improvement, or modification of any property used in the provision of broadband services.

The GTA will create a statewide broadband deployment plan; oversee and coordinate state efforts to apply for grants and loans in this regard; provide technical assistance to other state agencies; analyze state assets and properties that can be used for deployment; coordinate federal funds received for broadband purposes between the state and local governments, industry representatives community organizations and others; and submit an annual report to the state on these activities. All state agencies are required to cooperate with GTA in these efforts.

The Department of Community Affairs (DCA) is charged with creating a map of “unserved” areas of Georgia by January 1, 2019, (if said map is not already produced elsewhere) and local governments must assist with this endeavor. Unserved areas are defined as a census block in which broadband services are not available to 20 percent or more of the locations.
APPENDIX C

SB 402 SUMMARY:
ACHIEVING CONNECTIVITY EVERYWHERE (ACE) ACT - CONT’D.

Local governments which include a broadband promotion element in their comprehensive plans may apply to DCA to be designated a "Broadband Ready Community". To be eligible, locals must enact ordinances which include a single point of contact for all matters related to broadband network projects; determine whether applications are complete and acting on them within a timely manner; enact reasonable and cost-based permitting fees (not exceeding $100 per application, unless the city or county can justify a higher amount as reasonable and cost-based); issue no permitting moratoriums; do not discriminate among providers or public utilities providing broadband; authorize deployment of wireless and broadband technologies in their right of way; be efficient in other areas; and follow other rules promulgated by DCA. DCA will develop a model ordinance in this regard and decertify communities failing to live up their designation. Said communities receive OneGeorgia priority for economic development purposes.

DCA shall also develop the Georgia Broadband Ready Community Site Designation Program which designates and promotes facilities/developments with at least 1 gigabit of broadband service in the downstream to end users that can be accessed for business, education, health care, government and other public purposes. The Department of Economic Development will promote these sites as local community assets.

On or before July 1, 2019, DCA will develop the "Georgia Broadband Deployment Initiative", a reverse auction program, to provide funding to qualified broadband providers, to include local governments (which request the least amount of funding in a competitive proposal process), to provide broadband in unserved areas of the state. These monies can only be awarded and used for capital expenses, cannot discriminate between different technologies, and will be awarded in five rounds of grants (one each year for five years). Providers will receive priority if they provide higher broadband speeds; enhance business, education and health care, public safety and government efforts; focus on broadband ready communities; and provide a higher match, among other factors. Providers are prohibited from charging more to customers in unserved areas; and required to serve 90% of the population in the targeted area. Other criteria which may be considered in awarding grants are if the project benefits business, industrial parks, education centers, hospitals and other healthcare facilities, government buildings, and public safety departments; reliability and quality of the technology and service to be utilized; and the completion of deployment in certain time frames. Competitive priority will be given to unserved areas designated as "broadband ready communities" and partnerships that include qualified broadband providers that cooperate in providing information called for in this law.

On June 30, 2019, and on each June 30 thereafter, DCA will provide a report to the Lt. Governor, House Speaker and Governor on the progress of all aforementioned efforts.
APPENDIX D

HB 332 - GEORGIA OUTDOOR STEWARDSHIP ACT

HB 332 creates the Georgia Outdoor Stewardship program. The intent of this legislation is to provide dedicated funding for state parks and state wildlife management areas as well as support to local parks and trails.

Forty percent of the proceeds of all state sales tax from outdoor recreation items would be appropriated for the protection and preservation of conservation land. The General Assembly has the ability to increase this amount up to the 80%.

Counties would be eligible to apply for grants and loans from this newly created trust fund. A Board of Trustees of the Georgia Outdoor Stewardship Trust Fund is created to oversee the grant/loan applications. The composition of the board could include representatives from local government.

In addition, each county in which is located 20,000 acres or more of unimproved real property belonging to the state and under the custody or control of the Georgia Department of Natural Resources (GA DNR), in which such state-owned property exceeds 10 percent of the taxable real property in the county, and in which such property represents 10 percent or more of the assessed tax digest of the county may receive from the GA DNR an annual grant. Only land acquired with Outdoor Stewardship Trust Fund money would be used in the calculation of this grant.

The bill is contingent upon a proposed constitutional amendment, found in HR 238, which would be placed on the ballot for the November, 2018 state-wide general election.

Additional Information: https://georgiaoutdoorstewardship.org/
APPENDIX E

HB 792 - REAUTHORIZE HAZARDOUS WASTE TRUST FUND / INCREASE IN LANDFILL HOST FEE

This legislation renews the fees that make up the Hazardous Waste Trust Fund (HWTF) for one year, from July 1, 2018 to July 1, 2019.

This legislation also includes language to increase the state’s minimum local solid waste cost reimbursement (host) fee from $1 to $2.50 per ton on waste going to privately owned landfills. The $1 minimum fee has been in existence since 1992 and for the past ten years, ACCG has included in our policy platform a request for the host fee to increase. ACCG was supportive of the efforts led by Sen. Burt Jones to increase this fee.

Details:

- Host fee minimum increases from $1 to $2.50 per ton but not effective until July 1, 2019. This increase only applies to a municipal solid waste disposal facility that is owned by a private entity.
- Coal ash minimum fee is $1 per ton until 2025 when it will then increase to the $2 per ton minimum fee.
- Inert waste, construction and demolition waste minimum is $1 per ton.
- All of these fees are the minimum, not the ceiling. Counties can negotiate host fees, other fees and charges above the minimum. No host fees are to be reduced if they are in existence on July 1, 2019.
- 50% of the host fee collected shall be used for these purposes:
  - To offset the impact of the facility
  - Public education efforts
  - Cost of solid waste management
  - Administration of the local/regional solid waste management plan
  - Repair of damage to roads and highways associated with the facility
  - Enhancement of litter control programs
  - Ground-water and air monitoring and protection
  - Remediation and monitoring of closed or abandoned facilities
  - Infrastructure improvements associated with the facility
  - Reserve fund allocation
  - Acquisition of property adjacent or in reasonable proximity to the facility to serve as beautification, environmental, buffering or recreational purposes

Fees not used for the above purposes (the remaining 50%) can be used for other governmental expenses.
SUMMARY OF 2018 9-1-1 LEGISLATION (HB 751)

PURPOSE:

Create the Georgia Emergency Communications Authority within GEMA/HS with the objectives of increasing funding to local jurisdictions operating 911 centers and providing a solid foundation for future technological advancements in the emergency communications arena.

SECTION BREAKDOWN:

Section 1-1

**New code sections**

38-3-180: Names the bill the “Georgia Emergency Communications Authority Act”.

38-3-181: Define the terms authority, board of directors, emergency 9-1-1 system, enhanced ZIP Code, local government, Next Generation 9-1-1, 9-1-1 charge, service supplier, telephone subscriber, and wireless enhanced 9-1-1 charge.

38-3-182:

- Establishes the Georgia Emergency Communications Authority (GECA) as an entity within GEMA/HS.
- States all local governments that operate a PSAP shall be members of the Authority.
- Outlines purpose, duties, responsibilities.
- Names board seats (15 members).
- Allows the board to appoint advisory members.

38-3-183: Subject to board approval, GEMA/HS Director will appoint an Executive Director of the authority and set his/her salary.

38-3-184: The Attorney General’s Office will provide legal services for the authority.

38-3-185:

- Beginning January 1, 2019, all 9-1-1 charges will be remitted by each service supplier to the authority monthly, not later than the 20th day of the following month.
- Each service supplier will submit a report with the remitted charges identifying the amount of charges being collected and remitted attributable to each local government.
APPENDIX F

SUMMARY OF 2018 9-1-1 LEGISLATION (HB751) - CONT’D.

38-3-186:
- GECA will contract with DOR for the collection and disbursement of charges remitted to the authority.
- DOR will retain 1% for administration of collection and disbursement.

38-3-187: GECA and service suppliers will work in cooperation towards a statewide public safety communications network.

38-3-188:
- GECA will retain 1% for operations.
- The payments will be made by DOR to the local governments not later than thirty days following the date charges must be remitted by service suppliers to DOR.
- Under no circumstances will the payments be, or be deemed to be, revenues of the state and will not be subject to, or available for, appropriation by the state for any purpose.

38-3-189:
- Allows GECA to contract with DOR or independent auditors for financial audits of service suppliers.
  - If GECA chooses to contract with DOR for auditing purposes, the contract will be non-monetary and the cost of the audit will be considered paid for by the administrative fee mentioned in 38-3-186.
- The board will develop an auditing schedule (no more than once every three years).
- Failure to comply with audit will result in not more than a $1,000 per day penalty for each day of noncompliance.
- Failure of service supplier to bill the required monthly charge will result in a not more than $25,000 or 3 percent penalty.
- GECA has the ability to approve billing practices.

38-3-190:
- All information submitted by a service supplier to GECA or DOR will be confidential and such information can only be released to the service supplier, GECA, auditors, and GEMA/HS employed or contracted attorneys.
- Members of the authority may also have access to information for the purpose of determining the accuracy of collections and remittances of individual service suppliers related to the member’s jurisdiction.
  - Any requests for information from DOR must come through the Authority.
- General information may be released by GECA, but only in aggregate amounts that do not identify or allow identification of numbers of subscribers or revenues attributable to an individual service supplier.
APPENDIX F

SUMMARY OF 2018 9-1-1 LEGISLATION (HB751) - CONT’D.

38-3-191:
All funds accruing to GECA will only be used for the purpose of developing, maintaining, administering, managing, and promoting GECA, 9-1-1 advancements, and statewide public safety communication interoperability.

Section 2-1
Amends Title 46 relating to public utilities and public transportation and relating to definitions regarding the Emergency Telephone Number 9-1-1 System
- Authority, director, exchange access facility, telephone service, telephone subscriber, Voice over Internet Protocol service definitions are amended.

Section 2-2
Amends Title 46 relating to the creation of the 9-1-1 Advisory Committee, selection of members, filling of vacancies, organization, and roles and responsibilities
- Repeals and reserves Code Section 46-5-123 (9-1-1 Advisory Committee).

Section 2-3
Amends Title 46 relating to guidelines for implementing a statewide emergency 9-1-1 system and training and equipment standards
- The authority will develop guidelines for implementing a statewide emergency 9-1-1 system; strikes “agency” and replaces with “authority.”
- The authority will be responsible for encouraging and promoting the planning, development, and implementation of local 9-1-1 system plans; strikes “agency” and replaces with “authority.”
- The authority will maintain the existing registry of wireless service suppliers; strikes “agency” and replaces with “authority.”

Section 2-4
Amends Title 46 relating to service suppliers or VoIP service suppliers
- Any service supplier or VoIP service supplier must register specified information with the authority, rather than GEMA/HS, by January 1, 2019.
- Any changes to the specified information must be reported to GECA within 60 days of such change.
- If a service supplier fails to register or update information, the service supplier will:
  o Not be eligible to receive cost recovery funds
  o Shall be subject to a $1,000 per day fine
  o Not be subject to the three-year limit related to auditing
- The Authority may share the service supplier registry with DOR to ensure proper collection and remittance.
APPENDIX F

SUMMARY OF 2018 9-1-1 LEGISLATION (HB751) - CONT’D.

Section 2-5
Amends Title 46 relating to cooperation by commission and telephone industry
- The Authority shall coordinate its activities with those of the Public Service Commission; strikes “agency” and replaces with “authority.”

Section 2-6
Amends Title 46 relating to the approval of 9-1-1 systems by agency
- Prior to January 1, 2019, GEMA/HS will continue to approve 9-1-1 systems.
- After January 1, 2019, GECA will approve 9-1-1 systems.

Section 2-7
Amends Title 46 relating to cooperation by public agencies
- All public agencies shall assist the authority in its efforts; Strikes “agency” and replaces with “authority.”

Section 2-8
Amends Title 46 relating to use of 9-1-1 emblem
- Allows GECA to use 9-1-1 emblem on marked vehicles; Strikes “agency” and replaces with “authority.”

Section 2-9
Amends Title 46 relating to federal assistance
- Allows GECA to apply for and receive federal funding assistance; strikes “agency” and replaces with “authority.”

Section 2-10
Amends Title 46 relating to exemptions from liability in operation of 9-1-1 system
- Adds GECA and its contractors to list of exemptions from liability in operation of a 9-1-1 system.

Section 2-11
Amends Title 46 relating to the authority of local government to adopt resolution to impose monthly 9-1-1 charge by adding a new subsection
- Directs a 9-1-1 center to direct a call to the appropriate public safety personnel or dispatching personnel and maintain connection with the caller, public safety personnel, or dispatching personnel until sufficient information is relayed to be able to respond to the call.
- County may not impose a fee or charge on the city or its public safety agency for the emergency call, but does not supersede any existing IGA.
- GECA is authorized to adopt rules and regulations to ensure that emergency callers receive public safety services in an efficient, effective, and responsive manner and that public safety personnel are provided the necessary information to provide such services.
APPENDIX F

SUMMARY OF 2018 9-1-1 LEGISLATION (HB751) - CONT’D.

Section 2-12
Amends Title 46 relating to billing of subscribers, liability of subscriber for service charge, taxes on service, establishment of Emergency Telephone System Fund, records, and use of funds
- Sets the 9-1-1 charge to $1.50.
- Gives clarification regarding multi-line systems to say charges will only be applied to the simultaneous outbound voice channel capacity configured to and capable of accessing a 9-1-1 system.
- The 9-1-1 charge does not have to be listed separately, but must be accessible to auditors; moves the ability to charge the 9-1-1 fee based on the billing address to the primary place of use.
- Reduces the administrative fee that service suppliers can retain from 3% to 1%.
- Allows the service suppliers to charge a cost recovery fee, not to exceed $.45 per month, to the subscriber, but the service supplier shall not deduct any amounts for cost recovery from the charges remitted to GECA.

Section 2-13
Amends Title 46 relating to counties were the governing authorities of more than one local government have adopted a resolution to impose an enhanced 9-1-1 charge.
- Strikes “authorities” and replaces with “bodies” to avoid any confusion regarding which authority is being referenced.

Section 2-14
Amends Title 46 relating to prepaid wireless 9-1-1 charge, definitions, imposition of fee by localities, collection and remission of charges, and distribution of funds
- Increases prepaid wireless 9-1-1 charge from $.75 to $1.50 to provide parity with other 9-1-1 charges.
- Moves disbursement of the prepaid wireless 9-1-1 from a yearly basis to monthly beginning January 1, 2019.
- Removes the 2% administrative fee that DOR currently takes out of prepaid wireless.

Section 3-1
Amends Title 35 relating to “communications officer” defined; registration of basic training certification process; requirement of training in use of telecommunications devices for deaf persons
- Adds state employees that dispatch for public safety personnel to the list of communications officers required to complete a P.O.S.T approved basic training course.
- Directs the P.O.S.T. Council to work with GECA regarding the administration of communications officer training.
APPENDIX F

SUMMARY OF 2018 9-1-1 LEGISLATION (HB751) - CONT’D.

Section 3-2
Amends Title 45 relating to allowable expenses for boards
- Adds GECA board members to the list of authorities that qualify for the same monetary allowance as members of the General Assembly.

Section 3-3
Amends Title 45 relating to representation of certain authorities by the Attorney General
- Adds GECA to the list of authorities that are represented by the Attorney General.

Section 3-4
Amends Title 48 relating to confidential and privileged information and use thereof
- Adds an exemption to DOR’s confidentiality code section and refers back to Code Section 38-3-190 regarding the confidentiality and exceptions to confidentiality of 9-1-1 fees or charges.

Section 4-1
- Effective July 1, 2018, GECA is created and members are appointed and Section 2-11 is enacted.
- All other parts of the bill are effective January 1, 2019.
- The details of this bill will not diminish, extinguish, reduce, or affect any cause of action which may have existed prior to January 1, 2019.
SB 407 CRIMINAL JUSTICE REFORM
Part I – Efiling
Section 1-1

Requires all civil cases be electronically filed and that each filer, per party pay a $30.00 fee to file, the clerk of superior court shall retain $2.00 of the fee to remit to the governing authority of the county.

Creates Criminal Case Data Exchange Board (CCDEB) to create rules concerning efiling in superior court criminal cases on or after January 1, 2019. The Board has 15 members and one member appointed by the Governor is a county commissioner. The Criminal Case Data Exchange Board will create rules concerning efiling in state court criminal cases on or after January 1, 2019.

Numerates duties of the CCDEB including promulgation of rules with respect to courts receiving criminal case filings electronically and the exchange of data amongst agencies and entities with respect to a criminal case from its inception to its conclusion.

Requires that all juvenile courts collect data on each child alleged or adjudicated as delinquent and transmit as directed by rules promulgated by the Judicial Council of Georgia.

Requires that all Superior and State Court have civil e-filing in place by January 1, 2019 and caps the electronic filing fee at $30 per filer in each case, of which the county governing authority receives $2.00 for each filer.

Prohibits the Superior Court Clerks from entering into an exclusive contract or agreement that will not allow more than one provider, however it does not require that clerks enter into contracts or agreements with more than one provider.

Part II – Allows Citations in Lieu of Misdemeanor Arrest.

Authorizes the Judicial Council to develop a uniform misdemeanor citation and complaint form for misdemeanor and local ordinance violations.

Expands the list of crimes that an officer can arrest by citation to include the misdemeanor crimes of criminal trespass, shoplifting, refund fraud, and possession of marijuana.

Places an obligation on courts in arrest by citation crimes and local ordinance violations to not impose excessive bail and shall impose the least restrictive conditions possible given the circumstances of the crime.
APPENDIX G

Part II – Allows Citations in Lieu of Misdemeanor Arrest – cont’d.

Requires courts to consider as soon as possible the accused’s financial ability to pay among other factors in setting bail. Excludes family violence crimes from being on a bail schedule.

Includes unsecured monetary bond signed by the accused in the definition of bail.

Expands the list of judges who can set bail to include judges sitting by designation.

Lists factors the court shall consider when imposing fines and fees, including the defendant’s ability to pay and his/her financial resources and allows defendants who are convicted of local ordinance violations to satisfy their fine and fee obligations, including probation supervision fees, through community service.

Defines what is a significant financial hardship (developmental disability; totally and permanently disabled; indigent; or in the past 12 months, spent more than 30 days in custody) and requires a court to waive, modify, or convert fines and fees, including probation fees, on anyone who has a significant financial hardship.

Removes the authorization for a judge to impose a fine as a condition to probation. Instead, the code section now caps fines on felony cases at $100,000.

Allow DDS to issue probationary licenses, limited permits, and interlock permits to anyone who has an expired license.

Authorizes an accountability court judge to order DDS to reinstate or issue driver licenses or limited permits as a reward or sanction for actions in the accountability court and can order the participant to pay the fee required or waive the required fee. The judge can also order the DDS to suspend or revoke any license or permit. Any limited permit granted is good for a year and can be renewed once.

Grants judges the ability to reinstate licenses or permits if the offense for which a defendant was convicted is not directly related to the operation of a motor vehicle.

Includes religious and educational institutions as agencies for which offenders may perform community service.

Allow community service to include living with and taking care of a disabled person.

Allow community service to include attending work or job skills training programs and GED classes.

Moves approval of agencies providing locations for community service to the sentencing court.
APPENDIX G

Part II – Allows Citations in Lieu of Misdemeanor Arrest – cont’d.

Allows a court to determine if education advancement or disabled person assistance should be part of community service for an offender and if the court deems it appropriate, the court shall state such in the sentencing order and adds educational advancement or disabled person assistance to community service options.

Expand the protection of first offender record restriction to any sentence that was imposed prior to January 1, 2016.

Caps the supervision fees that can be collected on pay-only probation at three months fees at the rate in the contract between the private probation company and the court. Additionally, the court shall grant the order terminating probation within 90 days of receiving any petition to terminate pay-only probation.

Allows probationers who fail to report when required by their probation officer to avoid getting revoked or tolled if they do report within 10 days of the officer mailing a letter to the probationer.

Prohibits licensing boards to deny or revoke professional licenses based on first offender pleas and conditional discharges unless the felony or crime of moral turpitude directly relates to the occupation for which the license is sought.

Part III – DCH

Allow the Department of Community Health to seek Medicaid eligibility for inmates and then authorizes inmates to receive benefits and repay DCH for the services rendered. Note: if a waiver is sought by the state for Medicaid coverage for opioid addiction counties could also use this provision.

Part IV – Gun Crimes

Increases the punishment for theft by taking firearms. Second and subsequent convictions are now punishable by 5-10 years.

Creates a penalty for using a firearm with an altered ID mark. First offense is 1-5 years, second and subsequent convictions are 5-10 years.

Revises the prohibition on straw purchasers by requiring that the actions be knowingly, prohibiting transfers to convicted felons, first offender probationers, and felony conditional discharge probationers, and providing a penalty. First convictions are 1-5 years, second and subsequent convictions are 5-10 years.

Extend the groups of people who are prohibited from possessing firearms. In addition to convicted felons and first offender probationers, any one on felony conditional discharge probation may no longer possess a firearm while on probation. A new section was added relating to the prescription drug monitoring program.

Part V

A new part was added which changes the distance for which campus/technical college campus law enforcement have the powers of arrest from 500 yards to 500 feet from campus property.

Allows for mutual aid agreements between local law enforcement agencies and campus/technical college campus to render assistance when requested.
Appendix H

HR 51/HB 85 – ASSESSMENT OF FOREST LAND CONSERVATION USE PROPERTY AND COMMERCIAL TIMBERLAND PROPERTY

HR 51 (proposed constitutional amendment) and HB 85 would make significant changes to the existing assessment rules for the forestland conservation use property (more commonly known as “FLPA” property), and would also establish a new assessment process for other “qualified timberland property” which has the primary purpose of producing commercial timber. This legislation will only become effective if HR 51 is approved at a statewide referendum in November of 2018.

1. FLPA Property
Property that qualifies under the FLPA program is assessed for tax purposes at its current-use value, rather than fair-market value (which is generally higher); as a result, FLPA property owners pay lower taxes (and of course, local governments receive less taxes). Under present law, such tracts of land must be at least 200 acres, and the owner must place the property under a 15-year covenant restricting it to forest use. In order to lessen the revenue impact to local governments, local governments may receive FLPA grants from the state to make up the majority of the revenue loss between what revenue would have been generated using 2008 fair market values and what FLPA properties actually generate in the current year.

Under HR 51/HB 85, the length of the required restrictive covenant would be lowered to 10 years, and properties could be aggregated to reach the 200-acre minimum (provided that any individual property is not less than 100 acres). Also, rather than tying the calculation of FLPA grants to 2008 values, the comparison would first change to 2016 values and then be updated every three years thereafter. For those local governments that would lose FLPA grant money under this new formula, additional grant money from the state will be available to offset that loss over the first four years of the new system. Additionally, the Georgia Department of Revenue would retain 3% of the FLPA grants for the purpose of administering the assessment program described below for qualified timberland property.
2. Qualified Timberland Property

HR 51/HB 85 also would create commercial timberland property as a separate class of property, which in turn would allow for a different assessment procedure for such property. In order to qualify for this classification (which does not require placement of a restrictive covenant on the property), each tract must 1) be at least 50 acres in size; 2) have as its primary use the bona fide production of timber for commercial purposes; and 3) be owned by an owner that is certified by the Department of Revenue (DOR) as being engaged in the business of bona fide production of trees to be used for commercial purposes. Such qualified timberland property would be assessed for taxation purposes by the DOR rather than local boards of assessors, pursuant to an annual appraisal manual. Unlike FLPA property, qualified timberland property would be assessed at fair market value, and that fair market value could never be less than 175% of that property’s corresponding FLPA value. This latter provision is intended to incentivize owners to continue to use the FLPA program under which local governments receive grants from the state, rather than this new process which does not involve any grant funds.

Local boards of assessors would have the right to appeal to the Georgia Tax Tribunal on the issues of 1) the assessment parameters contained within DOR’s annual assessment manual; 2) whether the taxpayer is a qualified owner (i.e., being engaged in the bona fide production of trees for commercial purposes); 3) the certification by DOR of property as qualified timberland property; and 4) DOR’s valuation of individual qualified timberland properties. Any appeals of the Tax Tribunal’s decisions would be to Fulton County Superior Court.
HB 329 – TITLE AD VALOREM TAX

House Bill 329 makes several changes to the title ad valorem tax (TAVT) system for vehicle sales/transfers, as described below.

1. Distribution Formula

Under current law, local governments receive ad valorem taxes from pre-2013 vehicles and a varying percentage of TAVT proceeds according to a formula tying local governments to a target amount. For 2018, this formula resulted in local governments receiving 51.5% of TAVT proceeds, and the state receiving 48.5%. That local share is first applied monthly toward the difference between remaining ad valorem taxes on pre-2013 vehicles and the amount of ad valorem taxes received in the corresponding month in 2012. After that step, any remaining local TAVT proceeds are generally distributed as follows: 1/3 to the school district(s); 1/3 to the county and cities according to their current LOST or HOST formula or, if neither of those taxes is in effect, pro rata based on population; and 1/3 to the county and cities according to their current (or most recent) SPLOST distribution formula. In practice, this overall formula has resulted in a windfall of new revenue to the state, while total local government revenues have remained relatively flat, with some local governments receiving more revenue than in 2012 but the majority receiving less.

HB 329 becomes effective July 1, 2019. From that date forward, local governments would continue to receive ad valorem taxes from pre-2013 vehicles. TAVT proceeds would be distributed 35% to the state and 65% to the local governments, without any annual adjustment as described above. The local share would be distributed as follows: 1) for vehicles registered in unincorporated areas, 51% of the local proceeds would be paid to the county and 49% to the county school district; and 2) for vehicles registered in incorporated areas, 49% would be paid to the county school district (or city school district, if applicable), 28% to the county, and 23% to the city. (There are certain special distribution rules, such as for the counties in which MARTA operates; MARTA will receive a share of local proceeds to make up its loss of sales tax on vehicles as compared to 2012).

2. TAVT on Vehicle Registrations from Out of State (“Welcome to Georgia”)

Under current law, vehicles previously titled in another state and being titled in Georgia pay the same TAVT rate (7%) as is paid on new vehicles. HB 329 lowers the TAVT rate in this situation to 3%.
3. **Other Changes**

- In an effort to combat gaming of the system, more detailed information will be required regarding trade-in vehicles.
- Leases of both new and used vehicles are treated the same, and more detail is added regarding how leased vehicles are to be valued for TAVT purposes.
- A provision is added regarding the calculation of TAVT on “kit” cars.
- As is already the case regarding the state share of TAVT, county tag agents will retain 1% of the total local TAVT proceeds as an administrative fee, with that amount to be paid into the county’s general fund.
- Purchasers of for-hire charter buses or motor coaches may elect to pay half of the TAVT at time of purchase and the other half within 12 months of purchase.
- Charities receiving donated vehicles will pay TAVT equal to 1% of the vehicle’s fair market value.
- Purchasers of 1962 or older model vehicles will pay TAVT equal to 1% of the vehicle’s fair market value.
- Owners of 2013 or newer vehicles that are transferred as a result of divorce or court order will pay TAVT equal to 1% of the vehicle’s fair market value.
- TAVT will not be owed on 1) vehicles transferred as a result of certain business reorganizations; 2) vehicles transferred from a company to the company owner for purposes of obtaining a prestige license plate; 3) vehicles transferred from the owner of a company to the company; and 4) pre-2013 vehicles that are transferred as a result of divorce or court order.
- Motor vehicle dealers will be authorized to apply, on behalf of a vehicle’s purchaser, for a refund where TAVT was allegedly overpaid.
- Dealers will be required to submit title applications to the tag agent for the county in which the vehicle will be registered (eliminating other options such as the county where the seller is located, where the sale takes place, or where the vehicle is delivered).
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