

## 2011 HOUSE BILL 87 RESOURCES

## **SECTION 12 COMPLIANCE AUDIT**

## Section 12 of House Bill 87 amends O.C.G.A. §36-60-6.

**O.C.G.A. §36-60-6(e)** states "Beginning December 31, 2012, and annually thereafter, any county or municipal corporation issuing or renewing a business license, occupation tax certificate, or other document required to operate a business shall provide to the Department of Audits and Accounts a report demonstrating that such county or municipality is acting in compliance with the provisions of this Code section.

This annual report shall identify each license or certificate issued by the agency in the preceding 12 months and include the name of the person and business issued a license or other document and his or her federally assigned employment eligibility verification system user number as provided in the affidavit submitted at the time of application. Subject to funding, the Department of Audits and Accounts shall annually conduct an audit of no fewer than 20 percent of such reporting agencies."

No additional information is available at this time.