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| **GEORGIA LAW on CERTIFICATION of 9-1-1 EXPENDITURES** |
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**2005** [**House Bill 470**](http://www.legis.state.ga.us/legis/2005_06/versions/hb470_HB_470_AP_13.htm) changed the Georgia Emergency Telephone Number 9-1-1 Service Act of 1977. One of the changes requires local governments collecting or expending any 9-1-1 charges or wireless enhanced charges in any fiscal year beginning on or after July 1, 2005, to file an annual report of its collections and expenditures in conjunction with the annual audit required under Code Section 36-81-7. The annual report requires certification by the recipient local government and by the local government auditor that funds were expended in compliance with the expenditure requirements of O.C.G.A. Section 46-5-134.

**2011** [**House Bill 280**](https://www.legis.ga.gov/legislation/all), effective July 1, 2011, rewrote O.C.G.A. Section 46-5-134 detailing the allowable uses of funds in the Emergency Telephone System Fund.

**2011** [**Senate Bill 156**](https://www.legis.ga.gov/legislation/all) modifies the reporting requirements of 9-1-1 funds. The Certification of 9-1-1 Expenditures should be submitted with the annual audit report submitted to the Department of Audits and Accounts in accordance with O.C.G.A. Section 36-81-7. Note that SB 156 requires local governments to document the amount of funds collected and expended from 9-1-1 charges and wireless enhanced 9-1-1 charges. Effective with SB 156, reporting of the amounts of these charges is not required on the Certificate of 9-1-1 Expenditures submitted by the local government as detailed above. In addition, under SB 156, there is no requirement to submit local government auditor certification that funds were expended in compliance with the expenditure requirements of O.C.G.A. Section 46-5-134.

**Click on a link below to view the following documents:**

* Instructions to Certification of 9-1-1 Expenditures
* Certification of 9-1-1 Expenditures