Georgia Rules and Regulations
Administrative Bulletin for November 2020

OFFICE OF SECRETARY OF STATE
ADMINISTRATIVE PROCEDURE DIVISION
5800 Jonesboro Road
Morrow, GA 30260
(678) 364-3785

Final rules filed with the Georgia Secretary of State during the month of November 2020:

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110-9-1-.02 [Effective 12/13/2020] Designation of Tier Status of Georgia Counties/Designation of Less Developed Census Tract Areas

(1) Timetable and Effective Dates for Designation of Tier Status of Georgia Counties/Designation of Less Developed Census Tract Areas. Using the most current data available from the Department of Labor and the United States Department of Commerce, the commissioner of community affairs shall rank and designate all 159 counties in Georgia. And using the most current data available from the Department of Labor and the United States Department of Commerce, the commissioner of community affairs shall rank and designate certain less developed census tract areas.

(a) For the purpose of determining the number of new jobs created, business enterprises shall use their first tax year that begins on or after January 1 of the calendar year in which a census tract is designated as less developed or in which a county is designated as a tier 1, tier 2, tier 3, or tier 4 county, unless otherwise approved by the commissioner of community affairs.

(2) Ranking and Designation of Tier Status of Georgia Counties. A combination of the following factors will be used in ranking counties: highest unemployment rate for the most recent 36-month period; lowest per capita income for the most recent 36-month period; and highest percentage of residents whose incomes are below the poverty level according to the most recent data available.

(a) Counties ranked and designated as the first through seventy-first least developed counties shall be classified as tier 1, counties ranked and designated as the seventy-second through one hundred sixth least developed counties shall be classified as tier 2, counties ranked and designated as the one hundred seventh through one hundred forty-first least developed counties shall be classified as tier 3, and counties ranked and designated as the one hundred forty-second through one hundred fifty-ninth least developed counties shall be classified as tier 4.

(b) The factors used in ranking counties will all be given equal weight.

(c) In the case of a tie that would place tied counties in two different categories (tier 1, tier 2, tier 3, or tier 4), the tie will be broken in the following manner: the county with the highest average unemployment rate will be in the lower category (e.g., tier 1 if the split is between tier 1 and tier 2). If the counties are tied on highest average unemployment rate, the county with the lowest average per capita income will be in the lower category. If the counties are tied on both highest average unemployment rate and lowest average per capita income, the county with highest percentage of poverty will be in the lower category. If the counties are tied on all three categories, the commissioner of community affairs shall determine which county falls into each category.

(3) Ranking and Designation of Ten or More Contiguous Census Tracts as Less Developed Areas. Using data from the Department of Labor and the United States Department of Commerce, a combination of the following factors will be used in ranking counties in order to help determine the less developed census tract areas: highest unemployment; lowest per capita income; and highest percentage of residents whose income is below the poverty level. The county that ranks seventy-first from the bottom on these factors will be the benchmark county used to determine which census tracts are potentially eligible for inclusion in a less developed census tract area.

(a) All census tracts in the state and the benchmark county will be ranked using the following factors: highest unemployment; lowest per capita income; and highest percentage of residents whose income is below the poverty level. Data used to rank the tracts and the benchmark county will be from the Department of Labor and the United States Department of Labor and the United States Department of Commerce.
States Department of Commerce. All census tracts that are equal or lower in rank than the benchmark county will be eligible for inclusion in a less developed census tract area if they can be grouped as part of 10 or more contiguous census tracts that are also eligible for inclusion in a less developed census tract area.

(b) Groupings of 10 or more eligible census tracts will be determined according to the following rules:

1) all eligible census tracts will be grouped into less developed census tract areas that are as large as possible but never in groupings of less than 10;

2) groupings may cross county boundaries; and

3) all census tracts in a grouping must be contiguous.

(c) All factors used in ranking census tracts and counties for the purpose of determining less developed census tract areas will be given equal weight.

(4) Redesignation of Tier Status of Georgia Counties/Designation of Less Developed Census Tract Areas Based on a Period of Economic Distress. Any tier 3 county which, in the opinion of the commissioner of community affairs, undergoes a sudden and severe period of economic distress caused by the closing of one or more business enterprises located in such county may be eligible for tier 2 designation. Also, any tier 2 county which, in the opinion of the commissioner of community affairs, undergoes a sudden and severe period of economic distress caused by the closing of one or more business enterprises located in such county may be eligible for tier 1 designation. In addition, any area composed of ten or more contiguous census tracts which undergoes a sudden and severe period of economic distress caused by the closing of one or more business enterprises located in such area may be eligible for designation as a less developed census tract area; or any area composed of one or more contiguous census tracts which, in the opinion of the commissioner of community affairs, with the agreement of the commissioner of economic development, is or will be adversely impacted by the loss of one or more jobs, businesses, or residences as a result of an airport expansion, including noise buy-outs, or the closing of a business enterprise located within such area which, in the opinion of the commissioner of community affairs, with the agreement of the commissioner of economic development, results or will result in a sudden and severe period of economic distress.

(a) In order to receive consideration for designation as a tier 2 or tier 1 county based on a sudden and severe period of economic distress caused by the closing of one or more business enterprises, a county must request designation from the commissioner of community affairs and must show actual job losses that exceed the following threshold criteria:

1) If the unemployment rate of the county has exceeded the state's average unemployment rate for the previous 3 months, the dislocation must amount to at least 2 percent of the county's labor force.

2) If the unemployment rate of the county was equal to or less than the state's average unemployment rate for any of the previous 3 months, the dislocation must amount to at least 4 percent of the county's labor force.

3) Documentation of the closing of the business enterprise must generally be provided in the form of a letter from such business enterprise validating the closure, documentation of the closure on the web site (for business enterprises subject to the WARN ACT) for the State Entity designated to receive WARN ACT notices, and local press releases announcing such closure and the effect of such closure on the community. For purposes of this provision, a closure will be defined based on the WARN ACT; Public Law 100-379 Section 2(a)(2) as the permanent shutdown of a single business establishment, or one or more facilities or operating units within such establishment, if the shutdown results in an employment loss at the establishment during any 30-day period for 50 or more employees excluding any part-time employees.

(b) Counties/census tract areas designated as tier 2 or tier 1 counties or as less developed census tract areas under the provisions of this paragraph will remain designated for one year. After one year, such counties/census tract areas may ask the commissioner of community affairs to be redesignated for additional years if documentation is provided that demonstrates a continuing period of economic distress. Documentation of continuing distress should include:
1) Information on the local community's efforts to fill the affected space and create new jobs;

2) Details on the impact of the business loss on: (a) the local community; and (b) the state;

3) Information on the current job market in the affected area of the local community; and

4) Any additional information to be considered for such designation.

(c) No designation pursuant to this paragraph shall displace or remove any other county/census tract area designated as a tier 2 or tier 1 county or as a less developed census tract area pursuant to paragraphs (2) or (3) of Department Rule 110-9-1-.02.

(d) In order to receive consideration for designation as a less developed census tract area based on the closing of one or more business enterprises, an area must request designation from the commissioner of community affairs and must provide documentation sufficient to support that major job losses have occurred or will occur within such area. Any portion of one or more such contiguous census tracts may be currently designated as part of an existing less developed census tract area. In addition, one or more such contiguous census tracts must meet the criteria in paragraph (3)(b) 2) and (3)(b) 3) of Department Rule 110-9-1-.02. Notwithstanding any provision of this subparagraph to the contrary, any area composed of one or more contiguous census tracts which is or will be adversely impacted by the loss of one or more jobs, businesses, or residences as a result of an airport expansion, including noise buy-outs, may be designated as a less developed census tract area. In order to be considered for designation as a less developed census tract area the area requesting designation must show actual job losses that exceed the following threshold criteria:

1) If the unemployment rate of the area requesting designation has exceeded the state's average unemployment rate for the previous 3 months, the dislocation must amount to at least 2 percent of the area's labor force.

2) If the unemployment rate of the area requesting designation was equal to or less than the state's average unemployment rate for any of the previous 3 months, the dislocation must amount to at least 4 percent of the area's labor force.

3) Documentation of the closing of the business enterprise must be provided in the form of a letter from such business enterprise validating the closure, documentation of the closure on web site (for business enterprises subject to the WARN ACT) for the State Entity designated to receive WARN ACT notices, and local press releases announcing such closure and the effect of such closure on the community. For purposes of this provision, a closure will be defined based on the WARN ACT; Public Law 100-379 Section 2(a)(2) as the permanent shutdown of a single business establishment, or one or more facilities or operating units within such establishment, if the shutdown results in an employment loss at the establishment during any 30-day period for 50 or more employees excluding any part-time employees.

(e) At any time, a request for designation based on a sudden and severe period of economic distress is sought that meets the criteria established in law and regulation, the commissioner may grant such designation for a specified period of time. At any time, a request for less developed census tract designation based on a sudden and severe period of economic distress is sought that meets the criteria established in law and regulation, the commissioner will determine if the request meets the provision for designation and obtain the agreement of the commissioner of economic development prior to issuing an opinion on the request.

(5) Procedures to Ensure Business Enterprises Can Claim Credits in Future Years. For business enterprises which plan a significant expansion in their labor forces, the following procedures ensure the business can claim credits in future years based on the pre-existing tier status, military zone designation, or less developed census tract designation and without regard to a particular county or census tract being reclassified in the annual ranking. A business enterprise which plans for growth and expansion of its labor force may file a notice of intent with the commissioner of community affairs to preserve the benefits associated with the tier status, military zone designation, or less developed census tract designation in an area that has been reclassified (for example, bottom 40, tier 1, tier 2, or tier 3 county that has received a new ranking, or a less developed census tract in a tier 2, tier 3, or tier 4...
community that has lost its designation). The notice of intent shall state the county/census tract area in which the business enterprise plans to locate or expand, the number of new jobs to be created, and the anticipated period in which these jobs will be created. The notice of intent may only be filed for business enterprises which plan to create jobs within three years of the date the notice of intent, except when evidence satisfactory to the commissioner of community affairs is submitted that demonstrates a high probability that significant job creation will result within the time-frame submitted in the notice of intent. Once accepted by the commissioner, the notice of intent will preserve the prior county tier status, military zone designation, or census tract designation and allow the business enterprise to claim the related job tax credits for the three-year time-frame protected by the notice of intent provided all other program requirements are satisfied as specified in these regulations and in the O.C.G.A. § 48-7-40, 48-7-40.1, and 36-62-5.1.

(a) The Notice of Intent procedures described in these regulations are intended to protect companies, for the limited period of three years, from the results of the annual re-ranking of counties and census tracts. These procedures, however, do not protect companies from changes in law unless otherwise specified in law. Protection provided by Notices of Intent include the following potential impacts from re-ranking: changes in business eligibility due to ranking outside of bottom 40 counties, changes in tax credit amount, changes in job threshold, changes in limitations in the amount of tax liability that may be offset, and changes in ability to apply credits against payroll withholding.

(b) Notices of Intent must be filed on or before March 31st of the calendar year first affected by the change in county or census tract designation. The business must include the name of the business, the location address of the business establishment creating the jobs, the type of business establishment including the NAICS code, and a valid contact on the submitted Notice of Intent.

(c) Notices of Intent apply to the three-year period that begins January 1st of the year in which the Notice of Intent is filed, unless evidence satisfactory to the commissioner of community affairs is submitted that demonstrates a high probability that significant job creation will result within a future three-year time frame specifically outlined in the Notice of Intent. However, in no case may the period secured by the Notice of Intent extend beyond three consecutive years nor beyond five years from the date of filing the initial Notice of Intent.

(d) Only new jobs created during the three-year Notice of Intent period are eligible to claim the tax credit benefits preserved by the Notice of Intent. Maintained jobs, which are eligible for five years of credits, may still claim these benefits after the Notice of Intent period has lapsed.

(e) Notices of Intent may be updated or amended by any business enterprise not more often than once a year. Should a county be reclassified to a more beneficial tier status during the Notice of Intent period, the business enterprise may elect to claim tax credits based on the more beneficial ranking for any new jobs created.

(6) Job Tax Credit Program Alternative for Tax Years Beginning 2020 and 2021.

(a) Definitions.

(1) Establishment -- means an economic unit at a single physical location where business is conducted or where services or industrial operations are performed.

(2) Hand sanitizer -- means any hand antiseptic, hand rub, soap, or agent applied to the hands for the purpose of removing common pathogens, including, but not limited to, hand cleaners and sanitizers provided for under 7 C.F.R. Section 3201.18.

(3) Personal protective equipment or PPE -- means any protective clothing, helmets, gloves, face shields, goggles, facemasks, hand sanitizer, and respirators or other equipment designed to protect the wearer from injury or to prevent the spread of infection, disease, virus, or other illness. Such term shall include equipment identified under 29 C.F.R. Section 1910, Subpart I.

(4) Personal protective equipment manufacturer or PPE manufacturer -- means any business enterprise which is engaged in the manufacturing of PPE in this state. Such term shall include any business enterprise which, in
response to COVID-19, began manufacturing PPE in this state. Such term shall not include retail businesses that sell PPE.

(5) Telecommuter employee job -- means a newly created position of employment by a Georgia employer only during tax years beginning 2020 and 2021, requires a minimum of 35 hours worked each week at a location that may not necessarily be at the establishment location, and pays at or above the average wage earned in the county with the lowest average wage in the most recently available annual issue of the Georgia Employment and Wages Averages Report of the Department of Labor. This does not mean a job classified for federal tax purposes as an independent contractor. This does not include staff replacement or transfer. This does not include telecommuting from out-of-state. The telecommuting employee must live and work in Georgia to qualify for the job tax credit program under this definition.

1) Current employees who are being counted for the job tax credit program and become telecommuters during the COVID-19 crisis during tax years beginning 2020 and 2021 may continue to be counted as a qualified job for purposes of the job tax credit program, as long as all of the requirements including wages, hours, and health insurance are being met while being a telecommuter.

2) Part-time telecommuter jobs that become full-time jobs shall be considered a new full-time telecommuter employee jobs for the purposes of the Job Tax Credit Program under this special definition. Part-time jobs may not be aggregated to establish full-time equivalents for the purposes of the Job Tax Credit Program.

(b) When any PPE manufacturer is qualified to claim a job tax credit under Code Section 48-7-40 or 48-7-40.1, there shall be allowed an additional $1,250.00 job tax credit against the tax imposed under this article for those qualifying jobs to the extent they are engaged in the qualifying activity of manufacturing PPE in this state during the taxable year. Such PPE manufacturer shall be eligible for such additional job tax credit at an individual establishment of the business. If more than one business activity is conducted at the establishment, then only those jobs engaged in the qualifying activity of manufacturing PPE in this state shall be eligible for such additional job tax credit.

(1) The additional tax credit provided for in paragraph (b) of this subsection shall be claimed separately from the job tax credit under Code Section 48-7-40 or 48-7-40.1 but shall, except as provided in new Code section 48-7-40.1A., be allowed subject to the conditions and limitations set forth in Code Section 48-7-40 or 48-7-40.1 and shall be in addition to the credit allowed under Code Section 48-7-40 or 48-7-40.1; provided, however, that the amount allowed to offset taxes imposed by this article shall be 100 percent; and provided, further, that when such tax credit exceeds a business enterprise’s liability for taxes imposed by this article in a taxable year, the excess may be taken as a credit against such business enterprise’s quarterly or monthly payment under Code Section 48-7-103 in the same manner as provided under Code Section 48-7-40 or 48-7-40.1 but not subject to the dollar limitations provided therein. Additionally, such tax credit shall be disallowed during any year that a business enterprise does not qualify as a PPE manufacturer.

(2) The additional tax credit provided for in paragraph (b) of this subsection may be used in conjunction with the tax credit provided for under Code Section 48-7-40.15.

(c) The additional tax credit provided for under paragraph (b) of subsection (6) of this Code section shall be subject to the following conditions and limitations:

(1) For every year in which a taxpayer claims the credit, the taxpayer shall attach a schedule to the taxpayer’s state income tax return which shall set forth the following information, as a minimum, in addition to the information required under Code Sections 48-7-40 and 48-7-40.1:

(A) The number of jobs otherwise qualified to claim a credit under this Code section;

(B) A verification that the taxpayer is a PPE manufacturer and a description of the PPE manufactured during the current taxable year;

(C) Any tax credit utilized by the taxpayer in prior years;
(D) The amount of tax credit carried over from prior years;

(E) The amount of tax credit utilized by the taxpayer in the current taxable year; and

(F) The amount of tax credit to be carried over to subsequent tax years.

(2) Any tax credit claimed under subsection (b) of this Code section, but not used in any taxable year, may be carried forward for ten years from the close of the taxable year in which the qualified jobs were established.

(d) No tax credit shall be claimed and allowed pursuant to this Code section for any jobs created on or after January 1, 2025.

(e) This Code section shall be effective as of January 1, 2020, and shall be applicable to taxable years beginning on and after January 1, 2020.

(f) These regulations are further amended by adding a new subsection related to designation of counties as less developed areas and tax credits for certain business enterprises, to read as follows:

(1) For the taxable years beginning in 2020 and 2021, a taxpayer with a business enterprise that in the taxable year beginning on or after January 1, 2019, and before December 31, 2019, was claiming a job tax credit shall have the option to utilize the number of new full-time employee jobs that the taxpayer claimed in such taxable year or to continue calculating their credit as in prior years based on the number of net new full-time employee jobs that the taxpayer added during the tax year (for both 2020 and 2021).

Cite as Ga. Comp. R. & Regs. R. 110-9-1-.02


HISTORY: Original Rule entitled "Designation of Tier Status of Georgia Counties/Designation of Less Developed Census Tract Areas" adopted as ER. 110-9-1-.02-.02. F. June 16, 1995; eff. June 14, 1995, the date of adoption.


Amended: F. Feb. 28, 2017; eff. Feb. 8, 2017, as specified by the Agency.


(Effective January 1, 2021)

Note: The NEC Manual has not been published because of its size and bulk. It is available for public examination and copying at the Department of Community Affairs, 60 Executive Park South, N.E., Atlanta, Georgia.

Cite as Ga. Comp. R. & Regs. R. 110-11-1-.31

AUTHORITY: O.C.G.A. § 8-2-20 et. seq.


GEORGIA STATE MINIMUM STANDARD PROPERTY MAINTENANCE CODE (INTERNATIONAL PROPERTY MAINTENANCE CODE WITH GEORGIA STATE AMENDMENTS)


GEORGIA STATE AMENDMENTS

CODE REFERENCE:

a) Replace all references to the ICC Electrical Code with references to the Georgia State Minimum Standard Electrical Code (National Electrical Code with Georgia State Amendments).

b) Replace all references to the International Energy Conservation Code (IECC) with references to the Georgia State Minimum Standard Energy Code (IECC with Georgia State Supplements and Amendments). The Georgia State Minimum Standard Energy Code shall be used for heating and air conditioning equipment.

c) Replace all references to "Accessibility" with a cross-reference to Title 30, Chapter 3 of the Official Code of Georgia Annotated (O.C.G.A.) and the Rules and Regulations of the Georgia Safety Fire Commissioner.

d) The following table titled 'Codes Reference Guide' establishes specific primary and supplementary code applications and is to be applied by the authority having jurisdiction.
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*Revise the International Property Maintenance Code, 2018 Edition, as follows:

CHAPTER 4

LIGHT, VENTILATION AND OCCUPANCY LIMITATIONS

SECTION 402

LIGHT

*Revise Section 402.2 'Common Halls and Stairways' to read as follows:

402.2 Common halls and stairways. Every common hall and stairway in residential occupancies, other than in one- and two-family dwellings, shall be lighted at all times with not less than a 6 to 8-watt LED, or equivalent light bulb for each 200 square feet (19 m²) of floor area or equivalent illumination, . . .

(Effective January 1, 2021)

CHAPTER 5

PLUMBING FACILITIES AND FIXTURE REQUIREMENTS

SECTION 503

TOILET ROOMS

*Revise Section 503.3 'Location of employee toilet facilities' to renumber exception and add exception as follows:

Exceptions:

1. (Left unchanged)
2. The location and maximum travel distances to required employee toilet facilities in factory, storage and industrial occupancies are permitted to exceed that required by this section, provided that the location and maximum travel distance are approved.

(Effective January 1, 2021)

CHAPTER 6

MECHANICAL AND ELECTRICAL REQUIREMENTS

SECTION 606

ELEVATORS, ESCALATORS AND DUMBWAITERS

*Delete Section 606.1 'General' in its entirety and substitute the following:

606.1 General. Elevators, dumbwaiters and escalators shall comply with the Rules and Regulations of the Georgia Safety Fire Commissioner.

(Effective January 1, 2021)

End of Amendments.

Cite as Ga. Comp. R. & Regs. R. 110-11-1-.32

AUTHORITY: O.C.G.A. § 8-2-20 et seq.


Georgia State Amendments to the International Existing Building Code
(2018 Edition)

Georgia Department of Community Affairs
Community Development Division
60 Executive Park South, N.E.
Atlanta, Georgia 30329
(404) 679-3118
www.dca.ga.gov
Revised January 1, 2021

GEORGIA STATE MINIMUM STANDARD EXISTING BUILDING CODE (INTERNATIONAL EXISTING BUILDING CODE WITH GEORGIA STATE AMENDMENTS)


GEORGIA STATE AMENDMENTS

CODE REFERENCE:

a) Replace all references to the ICC Electrical Code with references to the Georgia State Minimum Standard Electrical Code (National Electrical Code with Georgia State Amendments).

b) Replace all references to the International Energy Conservation Code (IECC) with references to the Georgia State Minimum Standard Energy Code (IECC with Georgia State Supplements and Amendments). The Georgia State Minimum Standard Energy Code shall be used for heating and air conditioning equipment.

c) Replace all references to "Accessibility" with a cross-reference to Title 30, Chapter 3 of the Official Code of Georgia Annotated (O.C.G.A.) and the Rules and Regulations of the Georgia Safety Fire Commissioner.

d) The following table titled 'Codes Reference Guide' establishes specific primary and supplementary code applications and is to be applied by the authority having jurisdiction.
CODES REFERENCE GUIDE

<table>
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<tr>
<th>Area</th>
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<td>related to minimum building construction types.</td>
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<td>Compressed Natural Gas</td>
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RESOURCES:

Resource A is only a guideline and is not intended to be a document for specific adoption as it is not written in the format or language of ICC’s *International Codes* and is not subject to the code development process.

*Revise the International Existing Building Code, 2018 Edition, as follows:*

CHAPTER 3

PROVISIONS FOR ALL COMPLIANCE METHODS

SECTION 301

ADMINISTRATION

*Revise 301.3 Alteration, addition or change of occupancy to renumber exception add two exceptions as follows:

301.3 Alteration, addition or change of occupancy.

Exception 1: (no change)

Exception 2: Plumbing fixtures in existing multi-story buildings that are and will remain a B-Business occupancy shall be considered in compliance with the provisions of this code when it is *technically infeasible* to add fixtures required by present-day occupancy count calculations due to space or cost.

Exception 3: Where existing buildings, core plumbing and other existing base building features cannot accommodate new tenant occupancy calculations, occupancy limit signage must be placed in common areas to indicate the occupancy limit of that specific area or the entry and exit points for the entire tenant area.

(Effective January 1, 2021)
CHAPTER 4
REPAIRS
SECTION 408
PLUMBING

*Revise 408.2 Water closet replacement to read as follows:

408.2 Water closet replacement

The maximum water consumption flow rates and quantities for all replaced water closets shall be 1.28 gallons (4.84L) per flushing cycle.

(Effective January 1, 2021)

CHAPTER 7
ALTERATIONS-LEVEL 1
SECTION 702
BUILDING ELEMENTS AND MATERIALS

*Revise [FG] 702.6.1 International Fuel Gas Code #2 to read as follows and delete 2.1 entirely:


#2 Chapter 4, entitled "Gas Piping Installations".

(Effective January 1, 2021)

CHAPTER 12
HISTORIC BUILDINGS
SECTION 1201
GENERAL

*Revise Section 1201.1 'Scope' to add sentence at end of section to read as follows:

1201.1 Scope.

. . . and change of occupancy. The Georgia Department of Natural Resources, Historic Preservation Office may be contacted for additional resources.

(Effective January 1, 2021)

End of Amendments.

Cite as Ga. Comp. R. & Regs. R. 110-11-1-.33

AUTHORITY: O.C.G.A. § 8-2-20 et seq.

110-34-1-.02 [Effective 12/13/2020] Definitions

(1) 'Certified entity' means any eligible business which establishes a new location within a Rural Zone on or after January 1, 2018, or any existing eligible business located within a Rural Zone that expands its operations on or after January 1, 2018, and which:

(a) Creates at least two new full-time equivalent jobs in a taxable year; and

(b) Has been certified by the Commissioner of Community Affairs as eligible to receive the Rural Zone tax credit based on established criteria in O.C.G.A. § 48-7-40.32 and promulgated in these regulations by the Commissioner of Community Affairs.

(c) A "certified entity" may also be considered a "certified investor" if the eligible business purchases a property or incurs qualified rehabilitation expenditures while renovating a property within the Rural Zone.

(2) 'Certified investor' means an investor or investors who have been certified by the Commissioner of Community Affairs as eligible to receive the Rural Zone tax credit based on criteria established in O.C.G.A. § 48-7-40.32 and promulgated in regulations by the Commissioner of Community Affairs. Such certification shall be attached to the income tax return when the credit is claimed, and who

(a) For purposes of the Rural Zone Investment Tax Credit, acquire and develop real estate within a designated Rural Zone; or

(b) For purposes of the Rural Zone Rehabilitation Tax Credit, either acquire or lease (for a period of at least 3 years) real estate within a designated Rural Zone for the purpose of rehabilitating the property.

(c) A "certified investor" may also be considered a "certified entity" in cases in which the investor establishes an eligible business within the investment property and creates at least two new full-time equivalent jobs in a taxable year.

(d) A "certified investor" may qualify for the Rural Zone tax credits if the investor acquires or rehabilitates property within the Rural Zone even in such cases as when the required jobs are created by a separate "certified entity."

(3) 'Eligible business' means any establishment that is primarily engaged in providing professional services or in retailing merchandise and rendering services incidental to the sale of merchandise, including but not limited to the North American Industry Classification System Codes 31, 44-45, 54, and 72. Any establishment primarily engaged in activity not specifically referenced in the aforementioned NAICS code sections may seek a determination from the Commissioner of Community Affairs to ensure it will be deemed an eligible entity.

(4) 'Full-time equivalent' means an aggregate of employee hours worked totaling 40 hours per week, the equivalent of one full-time job, provided the work is performed by at least two people.

(5) 'Local government' means a county, municipality, or consolidated local government created pursuant to Article IX, Sections I, II, or III of the Georgia Constitution; applicable general state statutes; a local Act of the General Assembly; or such other method as was valid at the time of its creation.
(6) 'Maintained Job' means any new full-time equivalent job continued for all or part of the consecutive four-year period after its creation.

(7) 'Qualified rehabilitation expenditure' means labor and material costs associated with the rehabilitation of a certified investor property which:

(a) Complies with the state minimum standard codes and any applicable local codes; and

(b) Has been certified by the Commissioner for the Department Community Affairs as eligible to receive the Rural Zone tax credit based on established criteria in O.C.G.A. § 48-7-40.32 and promulgated in regulations by the Commissioner for the Department of Community Affairs. Such certification shall be attached to the income tax return when the credit is claimed.

(8) 'Rural zone' means the same as a revitalization zone as specified in O.C.G.A. § 48-7-40.32 and means a specified geographic region that meets all criteria provided by this Code section and has been designated by the Commissioner of Community Affairs and the Commissioner of Economic Development to be in need of economic revitalization. There is no minimum or maximum size to the Rural Zone, but it shall meet all of the requirements set forth in O.C.G.A. § 48-7-40.32.

(9) 'Rural Zone Job Tax Credit' means a tax credit equal to $2,000 per new full-time equivalent job created within a designated Rural Zone. To be eligible, a certified entity must create at least 2 new full-time equivalent jobs.

(10) 'Rural Zone Investment Tax Credit' means a tax credit equal to 25 percent of the purchase price of a property located within a designated Rural Zone, not to exceed $125,000. An eligible business must be located within the investment property and maintain a minimum of two-full time equivalent jobs for each year the tax credit is claimed.

(11) 'Rural Zone Rehabilitation Tax Credit' means a tax credit equal to 30 percent of the qualified rehabilitation expenditures, not to exceed $150,000, spent on a property located within a designated Rural Zone. An eligible business must be located within the investment property and maintain a minimum of two-full time equivalent jobs for each year the tax credit is claimed.

(12) 'To Generate/Trigger Credits' means to meet all requirements in law and regulation for the Rural Zone tax credits allowed under Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, except for maintenance of full-time equivalent jobs in all or part of the subsequent four years after their creation.

(13) 'Year One' means that tax year in which sufficient new full-time equivalent jobs are created that, meeting the requirements of these regulations, entitle an eligible business to claim Rural Zone tax credits in years one through five after the creation of the full-time equivalent jobs.

(14) 'Years One Through Five' means the consecutive five-year period in which Rural Zone tax credits may be allowed for the new full-time equivalent jobs created in year one as well as the subsequent four years in which additional new full-time equivalent jobs may be created that may also qualify for Rural Zone tax credits.

Cite as: Ga. Comp. R. & Regs. R. 110-34-1-.06

AUTHORITY: O.C.G.A. § 48-7-40.32.

HISTORY: Original Rule entitled "Definitions" adopted. F. August 23, 2017; eff. September 12, 2017, as specified by the Agency.

Amended: F. Feb. 16, 2018; eff. Mar. 9, 2018, as specified by Agency.


110-34-1-.06 [Effective 12/13/2020] Rural Zone Tax Credits
For eligible certified entities and certified investors within a currently designated Rural Zone, tax credits may be earned in accordance with O.C.G.A. 48-7-40.32 and accompanying regulations. Nothing in this regulation shall be construed as authorization for certified entities or certified investors to claim multiple job tax credits for the same jobs or to claim multiple investment or rehabilitation credits for the same investment or rehabilitation expenses.

Before claiming the Rural Zone tax credit, a certified entity or certified investor must apply for a certification in a format prescribed by the Department of Community Affairs that the business location where jobs are being created or the investment has been made, including the rehabilitation credit, is located within a currently designated Rural Zone.

(a) The certification application must contain the address and parcel number;

(b) The certification application must verify the baseline number of jobs prior to the eligibility for the credit, as well as employment during the year for which credits are being claimed.

(c) The certified entity or certified investor must file the certification with the local government's contact person for the Rural Zone. The local jurisdiction must then certify that the certified entity or certified investor location is within the Rural Zone, and that the applicant meets all local ordinances and licensing standards.

(d) The certification must then be forwarded to the Department of Community Affairs for acknowledgment.

(e) Once certified and acknowledged, a copy will be provided to the applicant entity or investor, the local jurisdiction and the Department of Revenue.

Certified entities shall receive the Rural Zone Job tax credit for five years beginning with the first taxable year in which new full-time equivalent jobs are created within a designated zone and for years two, three, four, and five of the taxable years immediately following, provided the new full-time equivalent jobs are maintained for each year the tax credit is claimed.

(a) Each new full-time equivalent job created will be eligible for a $2,000.00 annual income tax credit. The amount of credit claimed by each certified entity shall not exceed $40,000.00 per taxable year.

(b) The number of new full-time equivalent jobs shall be determined by comparing the monthly average of full-time equivalent jobs subject to Georgia income tax withholding for a given taxable year with the corresponding period of the prior taxable year; provided, however, a certified entity which begins operations during the taxable year may be certified by the Commissioner for the Department of Community Affairs to base initial eligibility on a period of less than 12 months.

(c) This income tax credit shall not be allowed during a year if the net employment increase falls below the number required by subparagraph 110-34-1-.02(1)(A) of these regulations.

(d) Any credit generated and utilized in years prior to the year in which the net employment increase falls below the number required by subparagraph 110-34-1-.02(1)(A) of these regulations shall not be affected.

(e) Tax credits for the taxes imposed under Article 2 of Chapter 7 of Title 48 shall be awarded for additional new full-time equivalent jobs created by an eligible business qualified under O.C.G.A. § 48-7-40.32 for the four years immediately following an eligible Year One. Additional credits are allowed for additional new full-time equivalent jobs if the eligible business already qualifies for the Rural Zone tax credit based on full-time equivalent job increases in year one. Additional new full-time equivalent jobs shall mean those full-time equivalent jobs created in year two that increase an employer's count of full-time equivalent jobs above the number of full-time equivalent jobs in year one; and beyond with years three through five, etc. Additional new full-time equivalent jobs may only be created in years two through five, including all subsequent years two through five initiated by a qualifying increase of full-time equivalent jobs.

(f) A subsequent year one and years two through five are created when an eligible business creates the required threshold number of new full-time equivalent jobs.
1. Subsequent periods of eligibility are subject to all the provisions of these regulations and O.C.G.A. § 48-7-40.32.

2. Rural Zone Job Tax Credits generated under previous periods of eligibility will not be affected as long as the full-time equivalent jobs are maintained. But no new Rural Zone Job tax credits may be generated under previous periods of eligibility after a subsequent period of eligibility has begun.

3. If an eligible business creates the required number of full-time equivalent jobs to establish a subsequent period of eligibility, but does not meet other requirements in law or regulation, no subsequent period of eligibility is established. In addition, such full-time equivalent jobs may not be counted as additional full-time equivalent jobs under a previous period of eligibility.

(4) Certified investors who acquire and develop property in a Rural Zone on or after January 1, 2018, shall receive the Rural Zone Investment tax credit, subject to the following:

(a) Certified investors shall demonstrate a property's ongoing commercial benefit as follows:

1. An eligible business is located in the investment property and creates a minimum of two full-time equivalent jobs and maintains employment levels equal to or greater than such levels for each year the tax credit is claimed. This eligible business may or may not be owned by the Certified Investor or

2. An eligible business is located in the investment property and qualifies to receive the tax credit pursuant to subsection (c) of O.C.G.A. § 48-7-40.32:

(b) The amount of the Investment tax credit per project shall be 25 percent of the purchase price and shall not exceed $125,000.00; provided, however, that the entire credit shall not be taken in the year in which the property is placed in commercial service but shall be prorated equally in five installments over five taxable years, beginning with the taxable year in which the property is placed in service; and

(c) A certified investor shall be allowed to preserve the Rural Zone Investment tax credit for up to seven years from the date of initial eligibility in the event the commercial requirement in paragraph (1) of this subsection is not satisfied in consecutive years.

(1) A certified investor or certified entity with qualified rehabilitation expenditures on or after January 1, 2018, shall receive the Rural Zone Rehabilitation tax credit for three years beginning with the year the property is placed in service.

(a) The amount of the tax credit per project shall be 30 percent of the qualified rehabilitation expenditures and shall not exceed $150,000.00; provided, however, the entire credit shall not be taken in the first year, but shall be prorated equally in three installments over three taxable years, beginning with the taxable year in which the property is placed in service.

(b) An eligible business is located in the investment property and creates a minimum of two full-time equivalent jobs and maintains employment levels equal to or greater than such levels for each year the tax credit is claimed. This eligible business may or may not be owned by the Certified Investor.

(c) A certified investor or certified entity shall meet certain historic preservation standards in order to be qualified to receive the Rural Zone Rehabilitation tax credit. The standards shall be identified with the assistance of the Department of Natural Resources' Historic Preservation Division and placed on the agency's website by the Department of Community Affairs.

(d) A taxpayer who is entitled to and takes credits provided by O.C.G.A. § 48-7-40.32 for a project shall not be allowed to utilize the same qualified rehabilitation expenditures to generate any additional state income tax credits, including, but not limited to, the state income tax credit for rehabilitated historic property administered by the Department of Natural Resources' Historic Preservation Division.
(e) For projects utilizing credits under O.C.G.A § 48-7-40.32, direct jobs for which credits are received shall not be eligible toward qualifying for any other job-related state tax credits provided under the Official Code of Georgia (including but not limited to OZ, Georgia Jobs Tax Credit, Military Zone, Less Developed Census Tract, etc.).

(f) As a general rule, the teardown of facilities within a Rural Zone will not be permitted to claim rehabilitation credits. However, in rare cases, exceptional circumstances may warrant credits being earned at the discretion of the Commissioner of Community Affairs.

(2) In no event shall the amount of the tax credits allowed by O.C.G.A. § 48-7-40.32 for a taxable year exceed a certified entity’s or certified investor's state income tax liability. Any credit claimed under O.C.G.A. § 48-7-40.32 by a certified entity or certified investor but not used in any taxable year may be carried forward for ten years from the close of the taxable year in which the credit is claimed. No such credit shall be allowed by the taxpayer against prior years' tax liability.

(3) Any tax credits earned under O.C.G.A. § 48-7-40.32 are nontransferable.

Cite as Ga. Comp. R. & Regs. R. 110-34-1-.06

AUTHORITY: O.C.G.A. § 48-7-40.32.

HISTORY: Original Rule entitled "Rural Zone Tax Credits" adopted. F. August 23, 2017; eff. September 12, 2017, as specified by the Agency.

Amended: F. Feb. 16, 2018; eff. Mar. 9, 2018, as specified by Agency.

**375-3-1.16 Eligibility for Veterans', Honorary or Distinctive Driver's License and Identification Cards**

(1) (a) Veterans', honorary or distinctive driver's licenses shall be issued to veterans who have satisfied all other requirements for issuance of a driver's license upon receipt by the Department of a Certificate of Eligibility issued for said veteran by the Georgia Department of Veterans Service.

(b) In order to be eligible for a Certificate of Eligibility, a veteran must present evidence of the following:

(i) Residence:

1) A veteran must be a resident of the State of Georgia at the time of application for the license; and

(ii) Service:

1) A veteran must have been on honorable, active duty service in the armed forces of the United States or a reserve component thereof during wartime or any conflict when personnel were committed by the President of the United States, whether or not such veteran was assigned to a unit or division which directly participated in such war or conflict, except for periodic transfer from reserve status to active duty status for training purposes; or

2) A veteran must be a United States citizen and have been on honorable, active duty service in the armed forces of an ally of the United States during wartime or any conflict when personnel were committed by the President of the United States, whether or not such veteran was assigned to a unit or division which directly participated in such war or conflict.

(2) A member of the National Guard or Reserve Forces shall obtain a letter from the Adjutant General of the Georgia National Guard, or his designee evidencing twenty (20) or more years creditable service therein. This letter shall be forwarded to the Department.

(3) A surviving spouse of a veteran who would have been eligible for a veterans' license shall follow the procedure in paragraph (1) and may then be issued an honorary license.

(a) Any license to such spouse shall be valid as long as that person remains unmarried.

(4) A spouse of a veteran who is or would have been eligible for a veteran's license, but has been disabled to the extent that he or she is unable to operate a motor vehicle safely, shall acquire an honorary license by having the disabled veteran surrender his license to the Department, or if he or she has no license notify the Department of his disability. Such surrender of license or notification must be accompanied by a letter from a physician evidencing the disability. The applicant shall then follow the procedure set out in paragraph (1).

(5) Once eligibility is established pursuant to paragraphs (1) through (4) the licensee need not re-establish eligibility.

(6) Any customer who would be eligible for a driver's license under the provisions of this regulation shall also be eligible for an identification card at no charge.

(7) National Guard driver's licenses shall be issued free of charge by the Department to any guardsman who meets the requirements of O.C.G.A. § 40-5-36. Each guardsman shall present to any driver's license examiner a completed
Certificate of Eligibility for Georgia National Guard Driver's License, their current National Guard identification card and surrender their existing Georgia driver's license or instructional permit to such examiner. The National Guard driver's license shall be valid for five (5) years or until the Department receives written notice from the Adjutant General, or his agent, that the guardsman is no longer a member of the Georgia National Guard in good standing.

Cite as Ga. Comp. R. & Regs. R. 375-3-1-.16


HISTORY: Original Rule entitled "Eligibility for Veterans, Honorary or Distinctive Drivers License" adopted. F. Apr. 18, 2006; eff. May 8, 2006.


Amended: Changed title to "Eligibility for Veteran's, Honorary or Distinctive Driver's License and Identification Cards.” adopted. F. Mar. 30, 2012; eff. Apr. 19, 2012.

515-7-5-.07 [Effective 12/14/2020] Applications for Disbursements from a Universal Service Fund: Electing Distribution Company

(1) An EDC seeking a distribution from the USF shall file with the Commission an Annual USF Facilities Expansion Plan ("Annual Plan") by September 1st of each year for the anticipated USF expansion projects for the 12-month period of January 1 through December 31 of the following year. USF funds shall only be available to aid in the construction of the approach main line-extension, service main, natural gas fueling infrastructure for motor vehicles, or compressed natural gas ("CNG") station, or Liquefied Natural Gas ("LNG") facilities for any proposed facilities expansion. The filing for Annual Plan projects will use engineering estimates as part of the cost review. The Commission shall determine if the projects are in the public interest and may accept, reject, modify the proposed projects. The disbursements to the EDC for completed projects will be for actual costs that are below the EDC's 5% budget cap for that Annual Plan year. The disbursements for completed projects will be limited to unencumbered funds in the USF. For any amounts that exceed the 5% budget cap or the unencumbered USF funds, those amounts will go into the EDC's rate base for ratemaking purposes. Any Plant recovered through USF disbursements shall not be recovered in the EDC's rate base for ratemaking purposes. The EDC may file revisions to its Annual Plan as necessary during the year. The Commission shall determine whether any such revisions are in the public interest, and may accept, reject, or modify the proposed projects. In establishing its Annual Plan, the EDC shall consider the following:

(a) The facility needs of the system to ensure the reliability of the distribution system and service to customers;

(b) The facility needs of the system to ensure the availability of a diversity of gas supply and interstate capacity options to serve the system;

(c) The forecasted growth requirements of the EDC's system based on historical growth trends;

(d) The forecasted growth requirements of the EDC's system based on input from developers and builders regarding their future development plans; and

(e) The forecasted growth requirements of the EDC's system based on input from state and local community officials regarding economic development needs and the forecasted growth of local communities.

(2) This application shall contain the following minimum filing requirements ("MFR"):

(a) MFR-1 will contain a detailed written technical description of the project (s). The technical description will include, but not be limited to, a discussion of the type, size, and length of the proposed facilities and the proposed route and the community and/or company that will be served. The technical description will affirmatively state if a proposed approach main line-extension is new main or an extension or expansion of existing main as defined in 515-7-5-.01(j)(k). There will be a discussion of the type and size of main proposed to be replaced. The technical description will affirmatively state if the EDC is or is not certificated to serve in the counties where the facilities will be constructed.

(b) MFR-2 will provide the EDC's capital budget for the relevant fiscal year. If the capital budget for the relevant fiscal year of the Annual Plan is not available, then the current fiscal year's capital budget will be provided. When the capital budget for the relevant Annual Plan fiscal year is available, it will be filed in the docket number for the relevant Annual Plan.
(c) MFR-3 the EDC will set up a link on its website with a description of the Annual Plan and use an online public stakeholder process to help identify potential projects across the State of Georgia. The public survey will begin April 1st and close June 30th each year. As part of the Annual Plan filing, the EDC will include stakeholder information as an electronic Excel spreadsheet that will list the following, if available:

i. Name of Stakeholder

ii. Date Responded to Survey

iii. Company/Organization Address, Phone #, and Email Address

iv. Project Name

v. Project Type

vi. County

vii. Project Address (If Known)

viii. Project Closest Intersection

ix. Year Natural Gas Service Needed

x. Economic Development Details in Project Area

(d) MFR-4 will provide a detailed map of the project(s) that includes, but is not limited to, the location of the project, route of the line-extension, or location of the CNG station(s).

(e) MFR-5 will provide economic development data related to the project(s) to include, if available, capital investment by a natural gas customer or potential customers in land, builders, equipment, natural gas equipment, and training, the number of jobs that will be created as a result of natural gas service, and the estimated annual payroll of the new customer. The economic development data can discuss known growth in the project area(s), such as known residential and commercial developments.

(f) MFR-6 will provide a Project Financial Analysis ("PFA") electronic Excel spreadsheet with live cells and formulas intact. The PFA spreadsheet will include multiple worksheets with the following:

i. Separate worksheets for each proposed project to include a detailed estimated engineering breakout of construction costs.

ii. The last worksheet will provide a Cost to Serve table with each project name, the total estimated engineering costs, the gross up for income taxes, the gross up for financing costs, and the total estimated project cost. The total estimated project cost for all projects will be totaled. The proposed projects will be listed alphabetically.

iii. The EDC may use either estimated engineering costs when calculating cost to serve for an approach main corridor project or CNG station or filed costs when supplementing a Tariff Rule 7 request or Tariff Rule 8 request.

(g) MFR-7 will provide a Project Technical Analysis ("PTA") electronic Excel spreadsheet with live cells and formulas intact. The PTA spreadsheet will include multiple worksheets with the following:

i. Separate worksheets for each project to include the engineering details of each project that will include, but not be limited to, the name of the project, type, size, maximum allowable operating pressure ("MAOP"), and length of approach main and service main in feet.
ii. For a CNG station, the details will include the name of the project, location, and a list of equipment to include, but not be limited to, the following:

1. Dispensers
2. Compressors
3. Storage
4. Dryer
5. Valve Panel
6. Regulators
7. CNG Equipment
8. Approach Main
9. Service Main
10. Engineering Design
11. Construction
12. Overheads

(h) No later than forty-five days after the end of each quarter, the EDC shall make filings on the status of each open USF project. The filings shall be provided in paper and electronic format as an Excel spreadsheet with active and unlocked cells and shall include the following:

1. Docket Number
2. Project Name
3. Authorization for Expenditure ("AFE") Number
4. Date Approved
5. Dollar Amount Approved
6. Costs Incurred for the Quarter
7. Percentage of Completion
8. Total Costs Incurred to Date
9. Project Completion Date

(3) Upon both the completion of a project that is part of the Annual Plan, and that project being placed in service, the following shall occur:

(a) For each project, the EDC shall file an Annual Plan Notice of Completion Report ("APNOC") with the following items.
i. A cover letter that requests recovery of actual capital expenditures incurred and discusses significant cost increases that exceed the EDC's 5% capital budget cap. The cover letter will discuss how the actual project altered from the originally filed project.

ii. An electronic Excel project costing ledger for all cost activities.

iii. An electronic copy of all invoices associated with the project.

(b) Upon receipt of the APNOC, the Commission through its Staff or agent, may audit all expenditures; however, previously audited expenditures need not be audited again.

(c) The Commission has the authority to audit information related to filed APNOC's. Within thirty (30) days of the acceptance of the audit findings, the Commission may authorize payment up to the actual costs or the adjusted audit amount, unless challenged in a proceeding.

(4) An EDC seeking a distribution from the USF related to its Tariff Rule 7 or 8 line-extensions, to include CNG projects, shall file with the Commission an USF Distributions related to a USF Project Application ("Application") that can be filed for consideration anytime during the EDC's fiscal year. The purpose of the Application is to provide substitute funding for an Applicant's Tariff Rule 7(B)(2) or Rule 8(B)(2) Contribution in Aide of Construction ("CIAC") payment. The USF Application funds shall only be available to aid in the construction of the approach main line-extension and service main line-extension as contemplated in the EDC's Tariff Rule 7 and 8. The disbursements to the EDC for completed Applications will be below the EDC's 5% budget cap for that Annual Plan year. The Commission shall determine if any Application is in the public interest and may accept, reject, or modify the proposed projects. The disbursements for completed Applications will be limited to unencumbered funds in the USF. For any Application Project amounts that exceed the 5% budget cap or the unencumbered USF funds, those amounts will go into the EDC's rate base. Any Plant recovered through USF disbursements shall not be recovered in the EDC's rate base for ratemaking purposes. The EDC may file revisions to an Application as necessary during the year. The Commission shall determine whether any such revisions are in the public interest, and may accept, reject, or modify the proposed projects. When filing an Application, the EDC shall provide the following MFR's:

(a) Application Excel Worksheet that shall contain the following related to the Allowable Investment calculation in Tariff Rule 7 and 8:

i. Section-1: Name and Address of Requesting Organization.

ii. Section-2: Name and Address of Service Location.

iii. Section-3: Applicant Contact Information.

iv. Section-4: Loads Information: Existing and Requested.


vi. Section-6: Existing Facilities & Proposed Facilities for Mains & Services

vii. Section-7: Investment Factor

viii. Section-8: Allowable Investment Calculation (Investment Factor x Estimated Revenues)

ix. Section-9a: Cost to Serve (Total Mains & Services based on File Costs (Rule 7) or Engineering Estimates (Rule 8)

x. Section-9b: Total Allowable Investment (Includes 125 Feet of Free Main).

xi. Section-9c: (Excess Allowable)/Excess Costs, or CIAC (Section-9a - Section-9b).
xii. Section-10a: Customer Contribution Towards Project.

xiii. Section-11: Total Customer CIAC (Becomes USF Proposed Portion).

(b) The EDC shall include a map(s) of the service location and the route of the project from existing facilities.

(c) The EDC shall maintain detailed records of all expenditures for which reimbursement is requested and shall make those records available to the Commission and its Staff for audit and verification.

(5) Upon both the completion of a project that is part of a Project Application, and that project being placed in service, the following shall occur: For each project in the USF Project Application docket, the EDC shall file an Application Notice of Completion Report ("ANOC") with the following items.

(a) A cover letter that asks for the filed cost amount approved, and discuss if the project exceeded the EDC's 5% capital budget cap. The cover letter will discuss how the actual project altered from the originally filed project.

(b) An electronic Excel project costing ledger for all cost activities.

(c) An electronic copy of all invoices associated with the project.

(d) The EDC shall maintain detailed records of all expenditures for which recovery is requested and shall make those records available to the Commission and its Staff for audit and verification.

(e) Upon receipt of the ANOC, the Commission through its Staff or agent, may audit all expenditures; however, previously audited expenditures pursuant to (6) above need not be audited again.

(f) The Commission has the authority to audit information related to filed ANOC's. Within thirty (30) days of the acceptance of the audit findings, the Commission may authorize payment up to the actual costs or the adjusted audit amount, unless challenged in a proceeding.

(g) No later than forty-five days after the end of each quarter, the EDC shall make filings on the status of each open Application project in their dockets. The filings shall be provided in paper and electronic format as an Excel spreadsheet with active and unlocked cells and shall include the following:

i. Docket Number

ii. Project Name

iii. Authorization for Expenditure ("AFE") Number

iv. Date Approved

v. Dollar Amount Approved

vi. Costs Incurred for the Quarter

vii. Total Costs Incurred to Date

viii. Projected Completion Date

(6) In reviewing the information contained in a USF Annual Plan or a Project Application of the EDC for a disbursement of money from its USF, the Commission shall take into account whether the facility that the EDC has proposed is in the public's interest. It shall be within the sole discretion of the Commission to make this determination based upon the EDC's application. The Commission may consider evidence regarding the economic justification of alternative energy sources.
(7) Disbursements to an EDC from its USF for the expansion of facilities and service shall not exceed five percent (5%) of the EDC's capital budget for the fiscal year for which the application(s) or Annual Plan is approved. The disbursement may be further restricted based on available unencumbered USF funds. In the event the USF funds are not sufficient to cover the project costs in an Annual Plan, the unrecovered portion of facilities may be recovered through the EDC's normal ratemaking process(es) or as otherwise ordered by the Commission.

(8) Any investment by an EDC in new facilities that are financed by the USF shall be accounted for as a contribution in aid of construction ("CIAC").

(9) The Commission shall not grant any Project Application or Annual Plan projects of an EDC seeking a disbursement of money from its USF to operate, maintain, replace or repair existing natural gas transmission and distribution facilities.

(10) In no event shall an EDC, who receives a distribution from the USF, sell or lease any facilities financed by the fund to an affiliate for less than the higher of the net book value or fair market value of such facility without approval by the Commission. All Excel spreadsheets will be provided with active and unlocked cells for formula evaluation and auditing.

(11) The EDC shall maintain detailed records of all expenditures for which reimbursement is requested and shall make those records available to the Commission and its Staff for audit and verification.

(12) In accepting any disbursement from the USF, an EDC shall agree as follows:

(a) Without prior Commission approval, the EDC shall not sell, or otherwise dispose of or transfer, any facilities for which the EDC received a disbursement from the USF. In reviewing any such request, the Commission shall consider such factors as it may deem appropriate, including whether the sale, disposition, or transfer is in the public interest.

(b) Prior to the approval of any such sale, disposition or transfer, the Commission shall require the EDC to return to its ratepayers, in such manner as the Commission may prescribe, the USF contribution to the cost of construction of the facility, plus a portion of the profit, if any, on such sale, disposition, or transfer.

(13) Notwithstanding the provisions of 515-7-5-.07(1), an EDC may apply for a disbursement from the USF to fund natural gas fueling infrastructure for motor vehicles at the discretion of the Commission. Such filing shall include detail sufficient to allow the Commission to oversee the program operations and determine whether the proposed project is in the public interest.

Cite as Ga. Comp. R. & Regs. R. 515-7-5-.07

AUTHORITY: O.C.G.A. §§ 46-2-20, 46-4-161.


Note: The amendment filed on January 31, 2017 was re-filed on August 24, 2017 to reflect the correct amended rule as promulgated and adopted on January 17, 2017. The filing submitted on January 31, 2017 inadvertently contained the wrong rule, the same version of the rule that was currently in effect.


No Retailer of Distilled Spirits shall sell, offer for sale, display, or keep in stock for sale or furnish at its licensed Premises where Distilled Spirits are offered for sale, any other products or services except the following:

(a) Wines, if the Retailer holds a valid and current license to sell Wine at that Place of Business;

(b) Malt Beverages, if the Retailer holds a valid and current license to sell Malt Beverages at that Place of Business;

(c) Cigarettes, cigars, chewing tobacco, alternative nicotine products, or vapor products, snuff, if properly licensed to do so, cigarette papers, lighters and matches, chewing gum, breath mints, manufactured packaged consumable single-serving snack items not requiring any preparation for consumption, single-serving pain medications, and over-the-counter birth control devices;

(d) Beverages containing no Alcohol and which are commonly used to dilute Distilled Spirits;

(e) Packaged ice, ice chests, and "koozies" (individual can and bottle coolers).

1. The term "packaged ice" shall refer only to ice in packages of five pounds or greater that is also in compliance with Georgia Department of Agriculture Rule 40-7-1-08, entitled "Food from Approved Source," and the packaging complies with Georgia Department of Agriculture Rule 40-7-1-26, entitled "Labeling."

(f) Paper, styrofoam, or plastic cups, gift bags, which are limited in size to accommodate one 750 ml size bottle of wine or distilled spirits, and contain only products approved for sale or display by this regulation.

(g) Lottery tickets issued by the Georgia Lottery Corporation and any approved Georgia Lottery Corporation lottery materials, provided such Retailer is also an authorized retailer of the Georgia Lottery Corporation;

(h) Bar supplies, limited to:

1. Corkscrews, openers, straws, swizzle stirrers, and bar-related containers, and wares made of glass, plastic, metal or ceramic materials.

2. Cocktail olives, onions, cherries, lemons, limes, and sugars or salts produced and marketed specifically for the preparation of alcohol beverage drinks.

3. Alcoholic Beverage drink recipe booklets, bar guides, and consumer-oriented Alcoholic Beverage publications.

(i) Products co-packaged with Alcoholic Beverages, provided that the products are limited to items approved for sale or display by this regulation, are offered for sale and sold as a single unit, and do not include more than one type of Alcoholic Beverage product;

(j) Check cashing services arising out of the sale of any product lawfully sold under this Rule;

(k) Money order sales arising out of check cashing services;

(l) Automated teller machine service for customer use; and
(m) Gift certificates for use only at the issuing licensed Retailer.

(n) Devices and related accessories designed primarily for accessing or extracting alcohol and/or flavorings from prepackaged containers, including pods, pouches, capsules or similar containers, to mix or prepare alcoholic beverages. Devices which are not designed primarily for these purposes, including but not limited to household blenders, are not eligible under this subsection.

Cite as Ga. Comp. R. & Regs. R. 560-2-3-.04

AUTHORITY: O.C.G.A. §§ 3-2-2, 48-2-12.


672-20.03 [Effective 12/14/2020] Permit Requirements

(1) The Applicant must complete the Automated Traffic Enforcement Safety Device Permit Form and submit it to the Department. The Automated Traffic Enforcement Safety Device Permit Form shall include sufficient information and documentation for the Department to determine the need for such permit. Such Automated Traffic Enforcement Safety Device Permit Form shall include at a minimum:

(a) Location of the Automated Traffic Enforcement Safety Device;

(b) Specific Model number or identification information of the Automated Traffic Enforcement Safety Device;

(c) Traffic data indicating the number and speed of vehicles traveling in the area of the proposed Automated Traffic Enforcement Safety Device;

(d) List of all schools within the subject School Zone;

(e) Proof that the Applicant has obtained all required permissions, permits and property rights necessary for the installation, maintenance and operation of the desired Automated Traffic Enforcement Safety Device which may include but are not limited to other permits from the Department;

(f) Any additional information deemed necessary by the Department to determine need for the Automated Traffic Enforcement Safety Device at the specific location;

(g) Written correspondence from the appropriate local law enforcement agency approving the Applicant's request for an Automated Traffic Enforcement Safety Device; and

(h) For an application for an Automated Traffic Enforcement Safety Device located Off System, a letter certifying from the chief elected official that the Applicant will comply with all applicable Georgia laws, including but not limited to O.C.G.A. §§ 40-14-18, 40-14-1.1 and 40-6-183.

(2) The Automated Traffic Enforcement Safety Device Permit Form for must be signed by the school system's superintendent or designee when submitted by a public school system.

(3) The Department is authorized to establish additional guidelines to assist it in determining need for an Automated Traffic Enforcement Safety Device.

(4) The Department may request additional information or documentation to supplement the Automated Traffic Enforcement Safety Device Permit Form.

(5) The Applicant must comply with any Department guidelines regarding the Automated Traffic Enforcement Safety Device Permit.

Cite as Ga. Comp. R. & Regs. R. 672-20-.03


672-20-.04 [Effective 12/14/2020] Review by the Department and Determination of Need

(1) The Department will review and either approve or deny a completed application for an Automated Traffic Enforcement Safety Device Permit.

(2) The decision of whether to approve or deny an application for an Automated Traffic Enforcement Safety Device Permit will be at the discretion of the State Traffic Engineer.

(3) An Automated Traffic Enforcement Safety Device Permit Form for a device located On System will only be considered for those areas where a School Zone is already named on the Master State Order or List of Roads.

(4) Placement of an Automated Traffic Enforcement Safety Device may be required to be outside the Clear Zone as specified by the AASHTO Roadside Design Guide as determined by the Department.

Cite as Ga. Comp. R. & Regs. R. 672-20-.04


Department 672. STATE DEPARTMENT OF TRANSPORTATION

Chapter 672-21. BID PROTEST PROCEDURES FOR CERTAIN CONSTRUCTION PROJECTS

672-21-.01 Definitions
The following words when used in Chapter 672-21 shall have the following meanings:

(a) "Apparent Low Bidder" means the Bidder identified by the Department to be the lowest reliable bidder for a Construction Project.

(b) "Award" means the formal acceptance by the Department of a Proposal.

(c) "Bid Protest" means a challenge by a Bidder made pursuant to this Chapter to the identification by the Department of an Apparent Low Bidder or of an Award.

(d) "Bidder" means a qualified individual, firm or corporation, or combination thereof, submitting a written Proposal for The Work advertised.

(e) "Bid Protest Bond" means a bond required to be filed with the Bid Protest Form using the bond form available on the Department's website at www.dot.ga.gov and in the amount as determined by this Chapter.

(f) "Bid Protest Form" means the form provided on the Department's website at www.dot.ga.gov.

(g) "Board of Review" means a board consisting of not less than 3 members, all of whom shall be employees of the Department. All members shall be appointed by order of the Commissioner.

(h) "Commissioner" means the Commissioner of the Department.

(i) "Construction Project" means a Department project procured pursuant to O.C.G.A. Section 32-2-69 and in the amount of at least $200,000.

(j) "Department" means the Georgia Department of Transportation.

(k) "Final Decision" means the written decision issued by the Commissioner pursuant to Rule 672-21-.05.

(l) "O.C.G.A." means the Official Code of Georgia Annotated.

(m) "Preliminary Decision" means the written decision issued by the Board of Review pursuant to Rule 672-21-.05.

(n) "Proposal" means the offer of a Bidder, on the prescribed form, to perform The Work at the prices quoted for a Construction Project.

(o) "Protesting Bidder" means a Bidder who has filed a Bid Protest pursuant to this Chapter.

(p) "The Work" means the furnishing of all labor, materials, equipment, superintendence and other incidentals necessary for the successful completion of a Construction Project and the carrying out of all the duties and obligations imposed by the contract.

Cite as Ga. Comp. R. & Regs. R. 672-21-.01

672-21-.02 Eligibility for Filing Bid Protest
(1) The following Bidders may file a Bid Protest:

a. a Bidder who has not been identified as the Apparent Low Bidder for a Construction Project and where its bid is in an amount lower than that of the Apparent Low Bidder; or

b. an Apparent Low Bidder that has not been awarded the Construction Project.

(2) No Bidder may file a Bid Protest when:

a. all bids have been rejected by the Department for the subject federally funded Construction Project; or

b. the Department determines in its sole discretion that any and all Bid Protests are barred as a result of an imminent or serious danger to the public health, safety, or welfare or to property that requires the immediate awarding of the Construction Project.

(3) Failure to timely file a Bid Protest pursuant to this Chapter constitutes a waiver of the right to file a Bid Protest.

(4) Failure to include the information and documentation required by this Chapter with a Bid Protest constitutes a waiver of the right to file a Bid Protest.

(5) Completion of the Bid Protest procedures described in this Chapter is a condition precedent to the commencement of any legal or equitable action.

Cite as Ga. Comp. R. & Regs. R. 672-21-.02


672-21-.03 Filing of Bid Protest
(1) A Bid Protest shall be addressed to the Department's General Counsel and sent to the following address: 600 West Peachtree Street NW, Atlanta GA 30308 or sent by emailing to the following address bidprotest@dot.ga.gov.

(2) A Protesting Bidder must complete and submit the Bid Protest Form. At a minimum, the Protesting Bidder must identify the project number, the letting number, call number, the entity making the protest, and must include the factual and legal basis upon which the Bid Protest is based and any documents supporting the protest. The Bid Protest must be executed by an officer authorized to execute agreements on behalf of the Bid Protester and must include the corporate seal of the Protesting Bidder and a notary seal.

(3) The time for filing a Bid Protest is as follows:

a. For a Bid Protest filed pursuant to Rule 672-21-.02(1)(a), the Bid Protest must be filed with the Department during the 72-hour period which begins upon the electronic posting of a decision or intended decision identifying the Apparent Low Bidder.

b. For a Bid Protest filed pursuant to Rule 672-21-.02(1)(b), the Bid Protest must be filed with the Department during the 72-hour period which begins upon the electronic posting of the Award of the Construction Project.

c. The Bid Protest must be received by the Department before the 72-hour period expires.
d. The 72-hour period is not extended by filing the Bid Protest by mail.
e. Saturdays, Sundays, and legal holidays shall be excluded in computing the 72-hour period.

(4) A Bid Protest Bond is only required where a Bid Protest is being filed. A Bid Protest Bond shall be filed with the Bid Protest using the form available on the Department's website at www.dot.ga.gov. The amount of the Bid Protest Bond shall be determined as follows:

a. A $1,000 bond is required for Construction Projects with a bid amount by the Bid Protestor of less than $500,000.
b. A $2,000 bond is required for Construction Projects with a bid amount by the Bid Protestor between $500,001 and $1,000,000.
c. A bond equal to one-half percent (0.5%) of the bid amount submitted by the Bid Protestor if that value is greater than $1,000,000.
d. In no event, however, may a Bid Protest Bond exceed $15,000.

Cite as Ga. Comp. R. & Regs. R. 672-21-.03


672-21-.04 Withholding of Award

(a) Where a Bid Protest has been filed pursuant to Rule 672-21-.02(1)(a), the Department will defer the Award of the subject Construction Project until either the Bid Protest has been withdrawn or the Department has made a Final Decision as to the action to be taken regarding the Bid Protest.

(b) Where a Bid Protest has been filed pursuant to Rule 672-21-.02(1)(b), the Department will defer the execution of the contract for the subject Construction Project until either the Bid Protest has been withdrawn or the Department has made a Final Decision as to the action to be taken regarding the Bid Protest.

Cite as Ga. Comp. R. & Regs. R. 672-21-.04


672-21-.05 Department Review and Determination

(1) Upon the receipt of a completed Bid Protest Form, the Board of Review shall set a date and time for an informal hearing to be held in the matter and shall provide the Bid Protestor written notice.

(2) An informal hearing shall be held in front of the Board of Review 14 calendar days after the receipt of a completed Bid Protest Form.

(3) Documentary evidence and testimony may be presented at the informal hearing by the Department or Protesting Bidder.

(4) Within 5 calendar days after the conclusion of the informal hearing, the Board of Review shall render a written Preliminary Decision and shall thereafter cause a copy of this Preliminary Decision to be served upon the Protesting Bidder.
(5) Within 3 business days of receipt of the Preliminary Decision, the Protesting Bidder may request a formal hearing with the Commissioner. Failure to request a formal hearing within 3 business days after receipt of the Preliminary Decision shall act as waiver of any additional appeal rights of the Protesting Bidder and the Preliminary Decision of the Board of Review shall become the Final Decision. The request for a formal hearing shall be emailed to bidprotest@dot.ga.gov.

(6) If a request for a formal hearing made pursuant to this Rule has been received, the Commissioner shall set a date and time for a hearing to be held in the matter and shall provide the Protesting Bidder written notice.

(7) A hearing with the Commissioner shall be held 14 calendar days after the receipt of a valid request from the Protesting Bidder.

(8) Within 5 calendar days after the hearing, the Commissioner shall issue a Final Decision and shall thereafter cause a copy of the Final Decision to be served upon the Protesting Bidder.

(9) All written notices to the Protesting Bidder shall be served personally or to the mailing address, e-mail address, or facsimile number identified by the Bid Protestor on the Bid Protest Form.

(10) If the Department determines in the Final Decision that the Bid Protest does not have merit, the Bid Protestor shall forfeit their Bid Protests Bond. If the Department determines in the Final Decision that the Bid Protest does have merit, the Bid Protest Bond shall not be forfeited and the Bid Protest Bond will be returned to the successful Bid Protester.

Cite as Ga. Comp. R. & Regs. R. 672-21-.05
