Georgia Rules and Regulations
Administrative Bulletin for October 2024

OFFICE OF SECRETARY OF STATE
ADMINISTRATIVE PROCEDURE DIVISION
5800 Jonesboro Road
Morrow, GA 30260
(404) 909-8909

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183. RULES OF STATE ELECTION BOARD	183-1-12-.12	amended	Oct. 2, 2024	Oct. 22

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	183-1-12-.21	adopted	Oct. 2, 2024	Oct. 22
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Department 110. RULES OF GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

Chapter 110-9. JOB TAX CREDIT PROGRAM

Subject 110-9-1. JOB TAX CREDIT PROGRAM REGULATIONS

110-9-1-.03 Job Tax Credit

(1) **Eligibility for Job Tax Credit for New Jobs Created in Year One.** Provided that all the provisions of these regulations are met, business enterprises in counties currently designated as tier 1 counties or less developed census tract areas shall be allowed a job tax credit for taxes imposed under O.C.G.A. § 48-7-2 equal to $3,500 annually, business enterprises in counties currently designated as tier 2 counties shall be allowed a job tax credit for taxes imposed under O.C.G.A. § 48-7-2 equal to $2,500 annually, business enterprises in counties designated as tier 3 counties shall be allowed a job tax credit for taxes imposed under O.C.G.A. § 48-7-2 equal to $1,250 annually, and business enterprises in counties currently designated as tier 4 counties shall be allowed a job tax credit for taxes imposed under O.C.G.A. § 48-7-2 equal to $750 annually. The credit amount allowed for each tier shall apply to each new full-time employee job created for five (5) years, beginning with years one through five upon the creation of the job.

(a) A business enterprise will receive job tax credits in year one for new full-time employee jobs created in year one. Similarly, a business enterprise will receive job tax credits in year two for new full-time employee jobs created in year one and maintained in year two. This method of calculating job tax credits also applies in years three through five. The number of new full-time employee jobs created and maintained during years one through five will be calculated in the same manner as described in Department Rule 110-9-1-.03(1)(c), i.e., using a comparison of average monthly employment from taxable year to taxable year.

(b) Only those business enterprises that increase employment by two or more in a tier 1 county, a Military Zone or an Opportunity Zone shall be eligible for the credit. Only those business enterprises that increase employment by five or more in a less developed census tract, not including a Military Zone or an Opportunity Zone, shall be eligible for the credit. Only those business enterprises that increase employment by 10 or more in a tier 2 county shall be eligible for the credit. Only those business enterprises that increase employment by 15 or more in a tier 3 county shall be eligible for the credit. Only those business enterprises that increase employment by 25 or more in a tier 4 county shall be eligible for the credit. The credit shall not be allowed during a year if the net employment increase falls below the number required in such tier. Any credit received for years prior to the year in which the net employment increase falls below the number required in such tier shall not be affected.

(c) The number of new full-time employee jobs increase shall be determined by comparing the monthly average number of full-time employees subject to Georgia income tax withholding for the taxable year with the corresponding number of the prior taxable year. The monthly average number of new full-time employee jobs in a taxable year shall be determined by the following method:

1. for each month of the taxable year, count the total number of full-time employees of the business enterprise that are subject to Georgia income tax withholding as of the last payroll period of the month or as of the payroll period during each month used for the purpose of reports to the Georgia Department of Labor;

2. add the monthly totals of full-time employees; and

3. divide the result by the number of months the business enterprise was in operation during the taxable year. Note that only an initial start-up year may be calculated at less than twelve months - see Department Rule 110-9-1-.03(6) for further clarification. Transferred jobs and replacement jobs may not be included in the monthly totals.

(d) For business enterprises that made the election authorized by O.C.G.A. § 48-7-40.23 in 2001 to use a calendar year for reporting the job tax credit, or for those businesses which had a change in the taxable period after initially filing for the job tax credit, then those businesses will continue to utilize the same reporting period as previously used in claiming the job tax credit regardless of the actual period covered by the tax return. The calculation of the credit will be in the same manner described in Department Rule 110-9-1-.03(1)(c) above, but will use the applicable twelve-month period for the job tax credit calculation in lieu of the taxable year. See Department Rule 110-9-1-.03(6) for further clarification on the twelve-month period.

(e) Job tax credits for new full-time employee jobs created in year one and maintained during a portion of or all of the following four years will not be affected even if the county/census tract area, during years two through five, is no longer designated as less developed or is reclassified.

(2) **Eligibility for Job Tax Credit for Additional New Jobs (Jobs Created During Years Two Through Five).** Tax credits for the taxes imposed under O.C.G.A. § shall be awarded for additional new full-time employee jobs created by business enterprises qualified under subsection (b) or (c) of O.C.G.A. § 48-7-40 and § 48-7-40.1 for the four years immediately following an eligible Year One. Additional credits are allowed for additional new full-time employee jobs if the business enterprise already qualifies for the job tax credit based on new job increases in year one and if the county/census tract area retains the year one status in the current year. Additional credits are also allowed for additional new jobs if the business enterprise already qualifies for the job tax credit based on new job increases in year one and the additional new full-time employee jobs are created within the timeframe of a current and accepted notice of intent. Additional new full-time employee jobs shall mean those new jobs created in year two that increase an employer's monthly average of full-time employees above the number of monthly average of full-time employees in year one; and those new jobs created in year three that increase an employer's monthly average of full-time employees above the highest number of monthly average of full-time employees achieved by a business enterprise in previous years beginning with year one, etc. Additional new full-time employee jobs may only be created in years two through five, including all subsequent years two through five initiated by a qualifying increase of new jobs.

(a) The number of additional new full-time employee jobs shall be determined by comparing the monthly average number of full-time employees subject to Georgia income tax withholding for the taxable year, with the corresponding number of the prior taxable year. The monthly average number of full-time employees in a taxable year shall be determined by the following method:

1. for each month of the taxable year, count the total number of full-time employees of the business enterprise that are subject to Georgia income tax withholding as of the last payroll period of the month or as of the payroll period during each month used for the purpose of reports to the Georgia Department of Labor;

2. add the monthly totals of full-time employees; and

3. divide the result by the number of months the business enterprise was in operation during the taxable year. Note that only an initial start-up year may be calculated at less than twelve months - see Department Rule 110-9-1-.03(6) for further clarification. Transferred jobs and replacement jobs may not be included in the monthly totals.

(b) A business enterprise will receive job tax credits in year two for additional new full-time employee jobs created in year two. Similarly, a business enterprise will receive job tax credits in year three for additional new full-time employee jobs created in year two and maintained in year three. This method of calculating job tax credits also applies to the remaining three years that an enterprise may receive tax credits for additional jobs created in year two. This same process applies to additional new jobs created in years three through five. The number of additional jobs maintained during years two through five after their creation will be calculated in the same manner as described in Department Rule 110-9-1-.03(2)(a), i.e., using a comparison of average monthly employment from taxable year to taxable year.

(c) Job tax credits for additional jobs created in years two through five and maintained during a portion of or all of the following four years after the creation of the additional jobs will not be affected even if the county/census tract area, at some point during the years the additional jobs are being maintained, is reclassified to another tier or is no longer designated as less developed.

(d) Additional job tax credit amounts shall be based on the current tier or census tract status of the area or on the current accepted notice of intent. In addition, job tax credits for additional jobs shall only be allowed if the business enterprise has met, in Year One, the net employment increase required by the current status of the area. If, however, a company has filed a notice of intent that has been accepted by the commissioner of community affairs and if additional jobs are created within the time-frame of the notice of intent, credits for these additional jobs will be allowed if the business enterprise has met, in Year One, the net employment increase required by the status of the area as temporarily preserved by the notice of intent filed with the Georgia Department of Community Affairs.

(e) Credits for net new jobs may only be claimed in the year the net new job is created. The only exception is that a job may be counted if a prior part-time position becomes a full-time position where all other requirements for eligibility are satisfied. If the credit is not claimed in the year created, those credits are lost.

(f) The Job Tax Credit for jobs created in prior years may not be claimed unless the business took the Job Tax Credit in the year the net new jobs were created. For example, net new full-time employee jobs were created in a given year. The business creating the jobs did not claim the job tax credit on said jobs on the tax filing for that year. The opportunity to claim those credits is lost.

In a subsequent year, the business created additional net new jobs. The business may only claim the jobs tax credit on the additional net new jobs created in the year corresponding with that filing. Jobs created in prior years, without credits having been claimed for the year in which the jobs were created, are ineligible to be counted as new jobs or for any year in the five-year window allowed.

(3) **Additional Job Tax Credit Program Requirements for All New and Additional Jobs Starting with Taxable Years Beginning on or After January 1, 2001**. These provisions apply to all counties, as well as to less developed census tract areas.

(a) To qualify for any job tax credits, business enterprises must make health insurance coverage available to all employees filling the new or additional new full-time employee jobs; provided, however, that nothing in these regulations shall be construed to require business enterprises to pay for all or any part of health insurance coverage for such employees in order to claim job tax credits if such business enterprises do not pay for all or any part of health insurance coverage for other employees. That is, new and additional employees must receive the same health insurance benefit as existing employees, and, at a minimum, must have health insurance coverage made available to them. Examples of non-qualifying coverages include, but are not limited to a stipend paid to the employee, Health Insurance Exchange / Marketplace coverage, or Affordable Care Act coverage.

(b) In order for a business enterprise to demonstrate compliance with this provision, the business enterprise must maintain written documentation of the employee's health insurance coverage as offered upon employment. Upon audit, business enterprises must document the availability of health insurance coverage with insurance plan documents and other relevant information. For all counties and for less developed census tract areas, the wage of each new job created must be above the average wage of the county that has the lowest average wage of any county in the state as reported in the most recently available annual issue of the *Georgia Employment and Wages Averages Report* of the Department of Labor.

1. The average wage of the county means the average wage as reported in the most recently available annual issue of the *Georgia Employment and Wages Averages Report* of the Georgia Department of Labor, which is the issue that is available as of the last day of the tax year in which the jobs are created.

2. The average wage is reported by the Georgia Department of Labor as a weekly wage. To convert the weekly wage to an annual wage, multiply the reported weekly wage by 52 weeks.

3. Determination of the wage of each of the new and additional jobs will be determined based on each new full-time employee job. Upon audit, business enterprises must document that wage standards as described herein have been met.

(4) **Initiation of Subsequent Periods of Eligibility for Job Tax Credits Based on Required Net Employment Increases for Counties and Less Developed Census Tract Areas.** A subsequent year one and years two through five are created when a business enterprise creates the required threshold number of new full-time employee jobs or more above its previous high employment (based on monthly average of full-time employees for each year) beginning with employment during the business enterprise's first year of eligibility for the job tax credit (initial year one).

(a) Subsequent periods of eligibility are subject to all the provisions of these regulations and O.C.G.A. §§ 48-7-40, 48-7-40.1, and 36-62-5.1.

(b) Job tax credits generated under previous periods of eligibility will not be affected as long as the new jobs are maintained. But no new job tax credits may be generated under previous periods of eligibility after a subsequent period of eligibility has begun.

(c) If a business enterprise creates the required number of new jobs to establish a subsequent period of eligibility but does not meet other requirements in law or regulation pertaining to health insurance and average wage, no subsequent period of eligibility is established. In addition, such new jobs may not be counted as additional jobs under a previous period of eligibility.

(5) **Computation of Job Tax Credit for Business Enterprises By County/Census Tract Area.** If a business enterprise has multiple locations, each location must calculate the job tax credit separately based on the county or census tract in which it is located. However, if locations are in the same county or census tract, they may combine those locations into one calculation.

(a) When a single physical location includes both business enterprise activities and other activities, only employment directly associated with the business enterprise may be counted toward the number of new full-time employee jobs needed to generate credits, unless the single physical location is primarily engaged in eligible activities as defined by these regulations.

(6) **Computation of Job Tax Credit for Business Enterprises Based On 12 Month Periods Only.** Business enterprises must compute increases and decreases in full-time employee jobs on the basis of 12-month periods only, even when business enterprises have taxable years that are not equal to 12 months. The exception to this rule is a business enterprise which begins operations in mid-year. Initial eligibility for a start-up operation may be based on less than twelve months. All subsequent job tax credit calculations must be made on twelve-month periods regardless of short period returns or changes in tax periods. This may cause the job tax credit calculation period to be different from the tax year of the business enterprise.

(7) **Carryforward of Job Tax Credit and Limitation on Amount of Tax Credit In Any One Taxable Year.** Effective January 1, 2025, any credit claimed under O.C.G.A. §§ 48-7-40, 48-7-40.1, or 36-62-5.1 but not used in any taxable year may be carried forward for five years from the close of the taxable year in which the qualified jobs were established. In tiers 3 and 4, the credit established by O.C.G.A. §§ 48-7-40, 48-7-40.1, and 36-62-5.1 taken in any one taxable year shall be limited to an amount not greater than 50 percent of the taxpayer's state income tax liability which is attributable to income derived from operations in this state for that taxable year. In tiers 1 and 2 and in less developed census tract areas, the credit allowed under O.C.G.A. §§ 48-7-40, 48-7-40.1, and 36-62-5.1 against taxes imposed under this article in any taxable year shall be limited to an amount not greater than 100 percent of the taxpayer's state income tax liability attributable to income derived from operations in this state for such taxable year, unless otherwise provided by law and regulation.

(8) **Use of Job Tax Credits Against Income Tax Withholding.** This provision allows for business enterprises which have excess income tax credit to claim such excess credit against withholding taxes if the business enterprise is located within a tier 1 county or a less developed census tract, or for projects certified by the commissioner of economic development.

(a) Business enterprises in tier 1 counties and in less developed census tract areas shall be allowed job tax credits as provided in law and regulation. Any lawful business located within areas specified under O.C.G.A. §§ 48-7-40(I), 48-7-40.1(c)(2) and 48-7-40.1(c)(4) shall also be allowed job tax credits as provided in law and regulation. When

the amount of such credits exceed income tax liability, the excess may be taken as a credit against quarterly or monthly payments under O.C.G.A. § 48-7-103 but not to exceed in any one taxable year $3,500 for each new full-time employee job when aggregated with the credit applied against income tax liability.

(b) Business enterprises that have a location or expansion project in this state which has been certified as a competitive project by the commissioner of economic development under O.C.G.A. § 48-7-40(a)(3) shall be allowed job tax credits as allowed by law and regulation. When the amount of such credit exceeds income tax liability credit limitations, the excess may be taken as a credit against quarterly or monthly payments under O.C.G.A. § 48-7-103 but not to exceed in any one taxable year $2,500 for each new full-time employee job in a tier 2 county, $1,250 for each new full-time employee job in a tier 3 county, and $750 for each new full-time employee job in a tier 4 county.

(c) Note that DCA will not further regulate or administer this provision. Refer to the Georgia Department of Revenue Regulation 560-7-8-.36, Job Tax Credit Rules, for specific information on utilizing the income tax withholding benefit of the Job Tax Credit.

(9) **Change of Ownership or Control.** The sale, merger, acquisition, reorganization, or bankruptcy of any business enterprise shall not create new eligibility in any succeeding business entity. Any unused job tax credit may be transferred by a business enterprise to any transferee of that business enterprise. Provided the operations of the business enterprise are essentially continued by the new entity, new tax credits may be earned by any transferee of a business enterprise for new full-time employee jobs created by the original business enterprise as long as those new full-time employee jobs are maintained by the transferee of the business enterprise and as long as the transferee meets other applicable requirements in law and regulation.

(a) In the event that business assets have not been out of service for six (6) months or twelve (12) months for a seasonal business enterprise, the transferee may petition the commissioner of community affairs to establish a base level of employment in order to be eligible for credits of newly created full-time employee jobs. Such application should include payroll and job-related information from the preceding company, along with other relevant information that may be useful and/or requested.

(b) In the event that full-time employee jobs are preserved by the transferee for a substantially different process than their immediate prior use (i.e., the creation of an essentially different business enterprise), the transferee (succeeding enterprise) shall consider any preserved full-time employee jobs or any net new full-time employee jobs added to the new entity, as net new employee jobs. No approval is required from the commissioner of community affairs under this scenario.

(c) Any time a business is uncertain whether or not new jobs have been created based on this paragraph, the business must seek a ruling from the commissioner of community affairs before claiming any credits.

(10) **Time Limit for Claiming Tax Credits.** Any tax credit claimed under O.C.G.A. §§ 48-7-40 and 48-7-40.1 must be claimed within one year of the earlier of the date the original tax return was filed or the date such return was due, including extensions.

(11) **Request for Determination.** In the event that a business believes it should qualify for the Job Tax Credit program, but does not clearly meet the eligibility requirements outlined in the Code and regulation, a Request for Determination may be requested from the Department of Community Affairs. The business should provide a detailed explanation of the activity being conducted at the business location for which the Job Tax Credits are being requested, along with any documentation to support the request. Once all information necessary to make a determination has been received, the Department shall have 30 days to complete the review and issue a determination regarding the eligibility of the business for the job tax credit program.

(12) **Authority of the Commissioner of Community Affairs.** The commissioner of community affairs shall determine which businesses are engaged in qualifying activities and whether or not qualifying net increases or decreases have occurred and may require reports, promulgate regulations, and hold hearings as needed for substantiation and qualification.

(13) **Special Provisions.**

(a) In counties recognized and designated as the first through fortieth least developed counties in the tier 1 designation, job tax credits shall be allowed as provided in these regulations, in addition to business enterprises, to any business of any nature as provided in O.C.G.A. § 48-7-40(i).

(b) Beginning with taxable years that begin on or after January 1, 2004, in areas recognized and designated as Opportunity Zones under O.C.G.A. § 48-7-40.1(c)(4) or Military Zones under O.C.G.A. § 48-7-40.1(c)(2), job tax credits shall be allowed as provided in these regulations, in addition to business enterprises, to any business of any nature.

(c) The generation of tax credits for jobs created under an eligible Year One during taxable years beginning prior to January 1, 2009 will not be affected by changes in these regulations. Such tax credits will be based on law and regulation in effect at the time the Year One jobs were created, as well as any additional jobs created in the subsequent Years Two through Six which do not generate a new Year One.

(d) The amount of any tax credit will be based on the status of the county/less developed census tract area in the year in which qualifying new full-time employee jobs are created and not on the status of the county/less developed census tract area in subsequent years when qualifying jobs are being maintained.

(e) When a less developed census tract area and a less developed county overlap, the following rules shall apply unless otherwise changed by the commissioner of community affairs based on a petition from a business enterprise:

1. If a business enterprise locates in the area of overlap between a tier 1 county and a less developed census tract area, rules governing the tax credit shall be based on the portions of these regulations governing tier 1 counties;

2. If a business enterprise locates or expands in the area of overlap between a tier 2 county, a tier 3 county or a tier 4 county and a less developed census tract area, the business enterprise may choose to claim the credit authorized by O.C.G.A. § 48-7-40 or the credit authorized by O.C.G.A. § 48-7-40.1 each applicable tax year, provided all requirements of the applicable O.C.G.A. § are met; and

3. Under no circumstances shall tax credits based on less developed counties and less developed census tract areas be added.

(f) A business enterprise claiming the tax credit under O.C.G.A. § 48-7-40, the county tier program, and located within the jurisdiction of a joint authority established by two or more contiguous counties will qualify for an additional $500 tax credit for each new full-time employee job created. A business enterprise located within the jurisdiction of a joint authority, however, must create the number of new jobs required by the tier status of the county in which the business enterprise is located before any tax credits will be allowed. The $500 job tax credit authorized by this subparagraph shall be subject to all the conditions and limitations specified under these regulations. The benefits of the job tax credit authorized by the election provided for in this subparagraph shall be subject to all the conditions and limitations specified under these regulations. The Georgia Department of Community Affairs will not regulate the creation or operation of joint development authorities nor will the department define bona fide authorities for the purposes of the job tax credit program.

(g) No taxpayer shall be authorized to claim on a tax return for a given project the credit provided for in these regulations if such taxpayer claims on such tax return any of the credits authorized under 48-7-40.2, 48-7-40.3, or 48-7-40.4, unless otherwise specifically allowed under these O.C.G.A. §.

(h) The census tract designation provisions authorized under O.C.G.A. § 48-7-40.1(c)(1), (3) and (4) shall be applicable to all requests for designation filed on or after July 1, 2013.

Cite as Ga. Comp. R. & Regs. R. 110-9-1-.03

AUTHORITY: O.C.G.A. §§ 48-7-40**;** 48-7-40.1**;** 36-62-5.1**.**

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Amended: F. Apr. 18, 2003; eff. May 8, 2003.

Amended: F. Jan. 14, 2008; eff. Feb. 3, 2008.

Repealed: New Rule of same title adopted. F. Oct. 30, 2009; eff. Nov. 19, 2009.

Amended: F. Oct. 22, 2013; eff. Nov. 11, 2013.

Amended: F. Dec. 2, 2016; eff. Jan. 1, 2017, as specified by the Agency.

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

Amended: F. Aug. 22, 2018; eff. Sept. 11, 2018.

Amended: F. June 2, 2020; eff. June 22, 2020.

Amended: F. Oct. 16, 2024; eff. Nov. 5, 2024.

Department 110. RULES OF GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

Chapter 110-34. RURAL ZONE PROGRAM

Subject 110-34-1. RURAL ZONES

110-34-1-.06 Rural Zone Tax Credits

(1) 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.

(2) 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.

(3) Certified entities shall receive the Rural Zone 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.

(4) Certified investors who acquire and develop property in a Rural Zone on or after January 1, 2018, shall receive the Rural Zone 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; 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; or

(b) The amount of the 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 three installments over three 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 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 tax credit for three years beginning with the year the property is placed in service.

(i) 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.

(ii) The business shall create 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.

(iii) A certified investor or certified entity shall meet certain historic preservation standards in order to be qualified to receive the Rural Zone 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.

(iv) 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.

(v) 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.).

(vi) 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 five 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.

Amended: F. Nov. 23, 2020; eff. Dec. 13, 2020.

Amended: F. Oct. 16, 2024; eff. Nov. 5, 2024.

110-34-1-.07 Annual Requirements

(1) On an annual basis on or by January 31st and in a format to be provided by the Department of Community Affairs, the local government shall report on the Rural Zone's activity for the most recent year:

(a) A narrative description of steps the local government has taken to facilitate business development within the Rural Zone within the prior year.

(b) Private activities that have spurred revitalization efforts within the zone.

(c) Other information as required by the Department of Community Affairs.

(2) Certified entities and certified investors shall report to the Department of Revenue annually on forms and at times as directed by the agency.

(3) The Commissioners for the Department of Revenue and the Department of Community Affairs shall have the authority to require reports and promulgate regulations as needed in order to perform their duties under O.C.G.A. § 48-7-40.32.

(4) A local government's failure to provide annual reports to the Department of Community Affairs shall result in the local government being ineligible for any funding administered by the Department of Community Affairs until such time that the jurisdiction is current with the filing of all Rural Zone's annual reports.

(5) During the period of designation, each local government with a designated Rural Zone shall participate in annual training by the Department of Community Affairs to assist in the revitalization within the community. This training may be in the form of in-person meetings, webinars, or other methods implemented by the department. Failure to participate in annual trainings shall result in the local government being ineligible for any funding administered by the department until such time that the jurisdiction completes required training.

O.C.G.A. § 48-7-40.32 shall stand automatically repealed and reserved on December 31, 2032.

Cite as Ga. Comp. R. & Regs. R. 110-34-1-.07

AUTHORITY: O.C.G.A. § 48-7-40.32.

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

Amended: F. Oct. 16, 2024; eff. Nov. 5, 2024.

Department 160. RULES OF GEORGIA DEPARTMENT OF EDUCATION

Chapter 160-4.

Subject 160-4-2. DIVISION OF GENERAL INSTRUCTION

160-4-2-.34 Dual Enrollment

(1) **DEFINITIONS**

(a) **Commission** - the Georgia Student Finance Commission created by O.C.G.A. § 20-3-233.

(b) **Dual Credit Course** - a postsecondary course, including a virtual course, taken by an eligible high school student pursuant to an arrangement at or through an eligible postsecondary institution for which the student receives secondary credit from his or her eligible high school.

(c) **Eligible core course** - a course in English, math, science, social studies, or a foreign language upon which the Commission calculates grade point averages for HOPE scholarship eligibility pursuant to O.C.G.A. § 20-2-157(b)(3.1) and which is included in the eligible course list.

(d) **Eligible course list** - a list of courses maintained by the Commission which identifies courses approved for funding authorized by O.C.G.A. § 20-2-161.3 and shall include eligible core courses and eligible Career, Technology, and Agricultural Education (CTAE) courses.

(e) **Eligible CTAE course** - all career, technical, and agricultural education courses which are aligned with the Georgia Department of Education's Career Clusters and Pathways programs and which are included in the eligible course list.

(f) **Eligible dual credit course** - a dual credit course which is included in the eligible course list and which is eligible for payment, with state funds, under these Programs.

(g) **Eligible High School** - any private or public secondary educational institution located within the State of Georgia and any home study program operated pursuant to O.C.G.A. § 20-2-690.

(h) **Eligible High School Student** - a student who is:

1. Entering or enrolled in eleventh or twelfth grade at an eligible high school taking any eligible dual credit course at any eligible postsecondary institution; or

2. Entering or enrolled in tenth grade at an eligible high school when such student:

(i) Is enrolled in an eligible CTAE course at an institution within the Technical College System of Georgia;

(ii) Has obtained prior to the beginning of the term of dual enrollment coursework an SAT or ACT test score that would meet the assessment requirements of a Zell Miller Scholar pursuant to O.C.G.A. § 20-3-519 (27)(A)(i) and is taking eligible core courses at any eligible postsecondary institution; or

(iii) Was enrolled as a ninth grader in one or more dual credit courses at an eligible postsecondary institution for which payment was made pursuant to O.C.G.A. § 20-2-161.3 on or before June 30, 2020.

(i) **Eligible Postsecondary Institution** - any eligible postsecondary institution as defined in O.C.G.A. § 20-3-519(7).

(j) **Georgia Department of Education** - the state agency charged with the fiscal and administrative management of certain aspects of K-12 public education, including the implementation of federal and state mandates. Such management is subject to supervision and oversight by the State Board of Education.

(k) **Programs** - the arrangement authorized by O.C.G.A. §§ 20-2-161.3 and 20-2-149.2, also referred throughout this rule as Dual Enrollment Requirements for the Traditional High School Diploma and Dual Enrollment Requirements for the Accelerated Career Diploma respectively, whereby an eligible high school student takes one or more dual credit courses, including self-pay dual credit courses, with the goal of completing postsecondary credit and high school diploma requirements.

(l) **Self-Pay Dual Credit Course** - a postsecondary course, including a virtual course, taken by an eligible high school student pursuant to an arrangement at or through an eligible postsecondary institution for which, beginning with the 2021-2022 school year, the student receives secondary credit from his or her eligible high school and which is not funded using state funds.

(m) **Secondary Credit** - a high school credit for dual credit courses taken at or through an eligible postsecondary institution under the Programs.

(n) **State-Funded Core Course -** any high school course listed as core or required on the state-funded course list and any technical college diploma-level or postsecondary degree-level English, math, science, or social studies course for which the student earns dual credit.

(2) **REQUIREMENTS**

(a) **Dual Enrollment Requirements for the Traditional High School Diploma Program shall meet the following:**

1. An eligible high school student may apply to an eligible postsecondary institution to take one or more dual credit courses or self-pay dual credit courses at or through that postsecondary institution which are approved for secondary credit pursuant to O.C.G.A. § 20-2-161.3(f). If accepted at an eligible postsecondary institution, such eligible high school student may take any such approved dual credit course or self-pay dual credit course at or through that postsecondary institution, whether or not the course is taught during the regular eligible high school day and receive secondary credit therefor under the conditions provided in O.C.G.A. § 20-2-161.3.

2. No later than the first day of February each year, each eligible high school shall provide information about the Programs, which shall include forms provided by the Georgia Department of Education, to all its eligible high school students. An eligible high school shall also provide counseling services to such students and their parents or guardians before the students enroll in the Programs. Prior to participating in the program, the student and the student's parent or guardian shall sign the form provided by the eligible high school or by an eligible postsecondary institution stating that they have received the counseling specified in this subsection and that they understand the responsibilities that shall be assumed in participating in the program.

(i) Information and materials regarding the Programs shall be provided to each eighth-grade public school student at the time the student is developing his or her individual graduation plan as required by O.C.G.A. § 20-2-327.

3. Each eligible high school shall be required to execute a participation agreement as prescribed by the Commission.

4. A participating eligible high school shall grant secondary credit to an eligible high school student enrolled in a dual credit course or self-pay dual credit course in an eligible postsecondary institution if such student successfully completes such course. The secondary credit granted shall be for a comparable required course; career, technical, and agricultural education course; or elective course. Upon completion of an eligible postsecondary institution's dual credit course or self-pay dual credit course, the eligible high school student shall be responsible for requesting that

the eligible postsecondary institution notify such student's eligible high school regarding his or her grade in such course.

(i) Secondary credits granted for eligible postsecondary institution dual credit or self-pay dual credit courses as provided in (2)(a)4. shall be counted by the eligible high school toward graduation requirements and subject area requirements of the eligible high school. Evidence of successful completion of each dual credit or self-pay dual credit course and secondary credits granted shall be included in the eligible high school student's secondary school records and transcripts.

(ii) Grades earned at an eligible postsecondary institution shall be included on the high school transcript and shall be used, by the eligible high school, to compute a student's grade point average.

(iii) Secondary credits granted at an eligible postsecondary institution shall be converted and transcribed on the eligible high school student's transcript.

(I) Eligible postsecondary institution semester hour credit shall be converted to secondary credit as follows:

I. 1 to 2 semester hours = .5 secondary credit

II. 3 or more semester hours = 1 secondary credit

III. 1 to 3 quarter hour credits = .5 secondary credit

IV. 4 or more quarter hour credits = 1 secondary credit.

5. A participating eligible high school shall be required to award a high school diploma to any eligible high school student who is enrolled at or through an eligible postsecondary institution under the program as long as the credit earned at or through such postsecondary institution satisfies course requirements needed for the eligible high school student to complete high school graduation.

6. An eligible high school student shall meet the following requirements, pursuant to O.C.G.A. § 20-2-161.3, in order to be awarded a high school diploma:

(i) Receives a score of admission acceptable on the readiness assessment required by the eligible postsecondary institution.

(ii) Earns a secondary credit in State Board identified high school courses that culminate in a state administered end-of-course assessment in each of the following subject areas: English/language arts, Mathematics, Science and Social Studies. Eligible high school students must participate in the appropriate end-of-course assessment.

(I) However, State Board of Education Rule 160-3-1-.07 TESTING PROGRAMS - STUDENT ASSESSMENT (2)(j)1 establishes certain exemptions from end-of-course assessments.

(iii) Earns one secondary credit in health and physical education.

(iv) Completes approved postsecondary courses that satisfy high school graduation requirements.

(v) Earns the requisite credits required by State Board of Education Rule 160-4-2-.48 High School Graduation Requirements for Students Enrolling in the Ninth Grade for the First Time in the 2008-09 School Year and Subsequent Years.

7. Each eligible student shall be limited to a total of 30 semester hours, or the equivalent amount of quarter hours, of eligible dual credit courses funded under this program.

(b) **Dual Enrollment Requirements for the Accelerated Career Diploma Program shall meet the following:**

1. A high school student may apply to an eligible postsecondary institution to take one or more dual credit courses or self-pay dual credit courses at or through that postsecondary institution which are approved for secondary credit pursuant to O.C.G.A. § 20-2-161.3(f). If accepted at an eligible postsecondary institution, such high school student may take any such approved dual credit course or self-pay dual credit course at or through that postsecondary institution, whether or not the course is taught during the regular eligible high school day and receive secondary credit therefor under the conditions provided in O.C.G.A. § 20-2-161.3.

2. No later than the first day of February each year, each eligible high school shall provide information about the Programs, which shall include forms provided by the Georgia Department of Education, to all its high school students. An eligible high school shall also provide counseling services to such students and their parents or guardians before the students enroll in the Programs. Prior to participating in the program, the student and the student's parent or guardian shall sign the form provided by the eligible high school or by an eligible postsecondary institution stating that they have received the counseling specified in this subsection and that they understand the responsibilities that shall be assumed in participating in the program.

(i) Information and materials regarding the Programs shall be provided to each eighth-grade public school student at the time the student is developing his or her individual graduation plan as required by O.C.G.A. § 20-2-327.

3. Each eligible high school shall be required to execute a participation agreement as prescribed by the Commission.

4. A participating eligible high school shall grant secondary credit to a high school student enrolled in a dual credit course or self-pay dual credit course in an eligible postsecondary institution if such student successfully completes such course. The secondary credit granted shall be for a comparable required course; career, technical, and agricultural education course; or elective course. Upon completion of an eligible postsecondary institution's dual credit course or self-pay dual credit course, the high school student shall be responsible for requesting that the eligible postsecondary institution notify such student's eligible high school regarding his or her grade in such course.

(i) Secondary credits granted for eligible postsecondary institution dual credit courses or self-pay dual credit courses as provided in (2)(b)4 shall be counted by the eligible high school toward graduation requirements and subject area requirements of the eligible high school. Evidence of successful completion of each dual credit course or self-pay dual credit course and secondary credits granted shall be included in the eligible high school student's secondary school records and transcripts.

(ii) Grades earned at an eligible postsecondary institution shall be included on the high school transcript and shall be used, by the eligible high school, to compute a student's grade point average.

(iii) Secondary credits granted at an eligible postsecondary institution shall be converted and transcribed on the eligible high school student's transcript.

(I) Eligible postsecondary institution semester hour credit shall be converted to secondary credit as follows:

I. 1 to 2 semester hours = .5 secondary credit

II. 3 or more semester hours = 1 secondary credit

III. 1 to 3 quarter hour credits = .5 secondary credit

IV. 4 or more quarter hour credits = 1 secondary credit.

5. High school students pursuing the Accelerated Career Diploma program shall meet the following requirements:

(i) The high school English course, including its end-of course assessment, required for purposes of federal accountability requirements plus at least one additional state-funded core English course;

(ii) The high school math course, including its end-of-course assessment, required for purposes of federal accountability requirements plus either a state-funded course on the foundations of algebra or one other state-funded core math course;

(iii) The high school science course, including its end-of-course assessment, required for purposes of federal accountability requirements plus at least one additional state-funded core science course;

(iv) Any two state-funded core social studies courses; provided however, that in lieu of taking a second state-funded core social studies course, a student shall be permitted to take a third state-funded core math course, provided that such math course is aligned with competencies required by such students' technical college program of study; and

(v) One health and physical education course.

(vi) Completes one of the following postsecondary requirements:

(I) An associate's degree program in applied science at a unit of the Technical College System of Georgia;

(II) A technical college diploma program or program leading to licensure at a unit of the Technical College System of Georgia; or

(III) At least two technical college certificate of credit programs included in the High-demand Career List published by the State Workforce Development Board as provided in O.C.G.A. § 34-14-3 which are in the same program of study or closely related programs of study, as identified in a list published by the State Board of the Technical College System of Georgia.

6. A local board of education or authorized governing board of a participating eligible high school shall be required to award a high school diploma to a high school student who is enrolled at or through an eligible postsecondary institution under the program as long as the credit earned at or through such postsecondary institution satisfies course requirements provided in O.C.G.A. § 20-2-149.2(b).

7. A student who meets the requirements in section (2)(b) shall be deemed to have met all graduation requirements of the State Board of Education and shall not be subject to any assessments otherwise required for purposes of graduation.

(c) No local school system that receives funding under the Quality Basic Education Act shall exclude eligible high school students taking one or more dual credit courses pursuant to this section from eligibility determinations for valedictorian and salutatorian of a participating eligible high school; provided, however, that this shall not apply to a student who moves into the local school system after tenth grade and has not taken any courses on site at the participating eligible high school.

Cite as Ga. Comp. R. & Regs. R. 160-4-2-.34

AUTHORITY: O.C.G.A. §§ 20-2-149.2**,** 20-2-161.3**,** 20-2-240**.**

HISTORY: Original Rule entitled "Postsecondary Options" adopted. F. May 20, 1993; eff. June 9, 1993.

Amended: F. Aug. 21, 1995; eff. Sept. 10, 1995.

Repealed: New Rule of same title adopted. F. Jul. 13, 1999; eff. Aug. 2, 1999.

Repealed: New Rule entitled "Dual and Joint Enrollment Programs" adopted. F. Apr. 20, 2005; eff. May 10, 2005.

Repealed: New Rule entitled "Dual Enrollment" adopted. F. Jan. 14, 2010; eff. Feb. 3, 2010.

Repealed: New Rule entitled "Dual Enrollment - Move On When Ready" adopted. F. July 14, 2016; eff. August 3, 2016.

Amended: F. Nov. 3, 2016; eff. Nov. 23, 2016.

Amended: F. Aug. 24, 2017; eff. Sept. 13, 2017.

Amended: New title "Dual Enrollment." F. June 13, 2019; eff. July 3, 2019.

Note: Correction of non-substantive typographical error in paragraph (1)(e), *"**Eligible Postsecondary Institution** - any eligible postsecondary institution as defined in. paragraph (7) of O.C.G.A § 20-3-519."* corrected to *"**Eligible Postsecondary Institution** - any eligible postsecondary institution as defined in paragraph (7) of O.C.G.A § 20-3-519."*, as requested by the Agency. Effective July 29, 2019.

Amended: F. Mar. 25, 2021; eff. Apr. 14, 2021.

Amended: F. June 16, 2022; eff. July 6, 2022.

Amended: F. Feb. 16, 2023; eff. Mar. 8, 2023.

Amended: F. Oct. 2, 2024; eff. Oct. 22, 2024.

Department 183. RULES OF STATE ELECTION BOARD

Chapter 183-1. GEORGIA ELECTION CODE

Subject 183-1-12. PREPARATION FOR AND CONDUCT OF PRIMARIES AND ELECTIONS

183-1-12-.12 Tabulating Results

(a) After the Polls Close.

1. Immediately after the polls close and the last voter has voted, the poll manager and two witnesses who have been previously sworn as poll officers as provided in O.C.G.A. §§ 21-2-94 and 21-2-95 shall begin the closing procedure on each ballot scanner so that no further votes are cast and record the number of scanned ballots from every ballot scanner used in the polling place. The poll manager and the two witnesses shall record the number of scanned ballots from each scanner on a recap form to be developed by the Secretary of State. The poll manager and the two witnesses shall cause each ballot scanner to print three tapes of the tabulated results and shall sign each tape indicating that it is a true and correct copy of the tape produced by the ballot scanner. The poll manager and two witnesses shall record the count of ballots from the tabulation tape on the recap form. If the poll manager or the witnesses have reason to believe that printed tapes are not a true and correct tabulation of the ballots scanned by that ballot scanner, the poll manager or witness shall document the reasons and evidence for that belief and inform the election superintendent, who shall take appropriate action, in his or her discretion, so that the ballots in the ballot box associated with the ballot scanner are accurately tabulated.

2. The poll manager shall cause the number of printed ballots from each ballot marking device to be recorded on the recap form. The poll manager shall further cause the number of spoiled ballots and ballots placed in the emergency bin of the scanner that were unable to be scanned to be recorded on the recap form. The poll manager shall cause the total number of voter check ins from the electronic poll book and/or paper voter list to be recorded on the recap form. If the numbers recorded on the recap form do not reconcile with each other, the poll manager shall immediately determine the reason for the inconsistency; correct the inconsistency, if possible; and fully document the inconsistency or problem along with any corrective measures taken.

3. As soon as possible after the polls close and the last elector votes, the poll manager shall advise the election superintendent of the total number of ballots scanned into the ballot scanner, the total number of provisional ballots issued at the precinct, and the total number of any cast but unscanned ballots in a scanner emergency bin in the manner prescribed by the Secretary of State.

4. One of the three tapes of the tabulated results printed from the ballot scanner shall be affixed to the door of the polling place for the information of the public along with a copy of the provisional ballot recap form for the polling place. One tape shall be placed into an envelope (or reusable document storage container suitable for the same purposes) provided by the election superintendent, along with the "poll officer" memory card from the ballot scanner. The envelope shall be sealed by the poll manager and the same two witnesses who signed the tape such that the envelope cannot be opened without breaking such seal. The poll manager and the two witnesses shall initial the envelope indicating that it contains the correct tape and memory card from the indicated ballot scanner. The envelope shall be labelled with the name of the polling place, the serial number of the ballot scanner, and the number assigned to the ballot scanner for that election. The third tape shall be placed into another envelope with the polling place recap form.

5. The poll manager and two witnesses who have been sworn as poll officers as provided in O.C.G.A. §§ 21-2-94 and 21-2-95 shall unseal and open each scanner ballot box, remove the paper ballots from each ballot box, record the date and time that the ballot box was emptied and present to three sworn precinct poll officers to independently count the total number of ballots removed from the scanner, sorting into stacks of 50 ballots, continuing until all of

the ballots have been counted separately by each of the three poll officers. When all three poll officers arrive at the same total ballot count independently, they shall each sign a control document containing the polling place, ballot scanner serial number, election name, printed name with signature and date and time of the ballot hand count. If the numbers recorded on the precinct poll pads, ballot marking devices [BMDs] and scanner recap forms do not reconcile with the hand count ballot totals, the poll manager shall immediately determine the reason for the inconsistency; correct the inconsistency, if possible; and fully document the inconsistency or problem along with any corrective measures taken. A separate container shall be used for the hand counted paper ballots from each ballot box and the container shall be labelled with the polling place, ballot scanner serial number, the number assigned to the ballot scanner for that election, the scanner counts of the ballots from the tabulation tape, and the hand count ballot total as certified by the three poll officials. The container shall be sealed and signed by the poll manager and two of the three hand count poll officers such that it cannot be opened without breaking the seal. The poll manager and two witnesses shall sign a label affixed to the container indicating that it contains all the hand counted ballots from the indicated scanner box and no additional ballots.

a. The decision about when to start the process described in this rule is up to the Poll Manager or Assistant Poll Manager. This decision can be made at the end of Election Day, or if a scanner possesses more than 750 ballots on Election Day, the Poll Manager can choose to start the next day and finish during the week designated for county certification. This decision should take into account factors such as staffing requirements, fatigue, and concerns about efficiency and accuracy.

b. If the ballot counting is to take place after Election Day, the relevant ballots, tabulation tapes, enumerated voter lists, and polling information shall be sealed in a tamper-proof container and the number of the seal noted. The counting shall occur in the County election office on the next business day following Election Day and must conclude prior to any scheduled or announced post-election audits. The process must be completed within the designated county certification period.

c. Counting will take place as mentioned in this rule. The process of opening, counting, and resealing ballots must be conducted in the presence of the relevant poll manager or assistant poll manager. These procedures must be conducted publicly to ensure transparency.

d. If the counting of ballots takes place at any time or place other than the polling location, the supervisor of elections must immediately communicate the date, time, and place of such action with all candidates on the ballot and the county chair of both major political parties no later than 10:00 pm on Election Day. The poll manager shall post such information on the outside windows of the polling location together with all other information required to be so posted.

6. The poll manager and the same two witnesses who emptied the ballot box shall complete and sign a form indicating that the ballot box was properly emptied and the ballots were properly stored and secured. Such form shall be delivered to the election superintendent with the completed polling place recap form. The ballot box shall be resealed and the new seal numbers shall be documented.

7. The envelopes containing the tabulation tape and the memory card, the containers containing the paper ballots, the completed polling place recap forms, voter access cards, supervisor's cards, electors lists, numbered lists of voters, electronic poll books, and other such paperwork shall be delivered to the election superintendent by the poll manager and at least one other sworn poll officer or law enforcement official. The election superintendent or his or her designee shall receive the materials and shall issue a receipt to the poll manager for the materials. The poll manager and any poll officers who travelled with the materials shall sign a form indicating that no sealed documents were unsealed enroute and that the materials have not been tampered with. The election superintendent, in his or her discretion, may allow a designee of the poll manager to deliver the envelopes or containers containing the ballot scanner tabulation tapes and memory cards to be used for unofficial reporting of results prior to the delivery of the other polling place materials provided that the same procedures for transit and delivery set forth herein are followed.

8. Before leaving the polling place, the poll manager shall power off, secure, and seal all electronic ballot markers, ballot boxes, and ballot scanners. The polling place shall be locked to prohibit unauthorized entry.

9. Accredited poll watchers shall be allowed to observe the process described in this rule; however, they must do so in a manner that does not interfere with poll officials.

(b) Consolidation of Results.

1. All persons involved with the tabulation and consolidation of the election results and who will operate the computer programs or handle the memory cards shall be sworn in the same manner that custodians are sworn before entering into their duties.

2. Only persons who are permanent employees of the election superintendent or have been duly sworn as poll officers or custodians shall touch or be in contact with any ballot, container, returns, tapes, device, memory card, or any other such election materials. Only persons who are employed by the election superintendent or have been duly sworn shall be in the immediate area of the tabulating center designated by the superintendent for the officers to conduct the tabulation and consolidation of the election results.

3. The tabulation and consolidation shall be performed in public. However, the election superintendent may make reasonable rules and regulations for conduct at the tabulating center for the security of the results and the returns and to avoid interference with the tabulating center personnel.

4. The election superintendent shall ensure all properly cast ballots that are received by the deadline to receive ballots are processed, verified, and tabulated as soon as possible and shall not cease such count and tabulation until all such ballots are counted and tabulated. However, counting may cease prior to tabulating provisional ballots that are cured by the prescribed deadline and validated pursuant to O.C.G.A. § 21-2-419, so long as those ballots are processed, verified, and tabulated as soon as possible. Counting may also cease prior to tabulating ballots from qualified electors who are entitled to vote by absentee ballot under the federal Uniformed and Overseas Citizens Absentee Voting Act, 52 U.S.C. Section 20301, et seq. ("UOCAVA"), that are received after the deadline to receive non-UOCAVA ballots but before the deadline for UOCAVA ballots set forth in O.C.G.A. § 21-2-386(a)(1)(G) so long as those ballots are processed, verified, and tabulated as soon as possible following their timely receipt.

a. For the purposes of this rule, "shall not cease" allows for reasonable or limited breaks so long as the processing, counting, and tabulating of ballots resumes as soon as possible. If the election superintendent, in its reasonable discretion, determines that due to mechanical or technological failures, emergency circumstances, or other circumstances that do not allow the processing, counting, and tabulating of ballots to continue reliably and accurately, the election superintendent shall report as soon as possible in writing to the Secretary of State in the manner prescribed by the Secretary of State the reason the processing, counting, and tabulating of ballots cannot continue reliably and accurately and the estimated time that the processing, counting, and tabulating ballots will resume.

5. the delivery of any election materials from a polling place, the election superintendent or his or her designee shall provide a receipt that clearly states what election materials have been delivered.

6. Upon receiving the paper ballots and the memory cards, the election superintendent shall verify the signatures on the sealed envelopes and containers, verify that the seals are intact, that the envelopes or containers have not been opened, and that there is no evidence of tampering with the envelopes, containers, or their contents.

7. In the case of elections for county, state, and federal office, after verifying that the envelopes and containers are properly sealed and have not been opened or tampered with, the election superintendent shall break the seal and open each envelope and remove the memory card and results tape. The election superintendent or his or her designee shall then insert the memory card into the election management system computer and transfer the vote totals from the memory card into the election management system for official tabulation and consolidation.

8. After transferring all of the vote totals from the memory cards to the election management system and consolidating such totals with the totals from the absentee ballot system and such votes from any provisional ballots which have been found by the registrars to be authorized pursuant to O.C.G.A. § 21-2-419, the election superintendent shall prepare the official consolidated returns for the primary, election, or runoff.

9. The election superintendent shall not list and certify in the official consolidated returns for an election any results for write in candidates who were not properly qualified under O.C.G.A. § 21-2-133.

10. In the case of primaries, elections, and runoffs for county, state, and federal office, the county election superintendent shall transmit to the Secretary of State the election returns by precinct for the county in electronic format or by electronic means, as may be specified by the Secretary of State, within fourteen days following a primary, election, or runoff.

(c) Publicly Posting Total Number of Ballots Cast After Close of Polls.

1. For the purposes of publicly posting the number of ballots cast, including the total number of ballots scanned into the ballot scanner, the total number of provisional ballots issued at the precinct, and the total number of any cast but unscanned ballots in a scanner emergency bin, as soon as possible after the close of polls and the number of absentee ballots received as soon as possible following the deadline to receive such absentee ballots as required by O.C.G.A. § 21-2-421(a), posting information in a prominent public place means:

a. If the county or municipality maintains a publicly accessible website, publishing information on the homepage of the county's publicly accessible website associated with elections and/or registrations.

b. If the county or municipality does not maintain a publicly accessible website, affixing information on the door of the county or municipality's election office such that the information is viewable to the public.

c. At the same time that such information is publicly posted, it shall be transmitted to the Secretary of State in a manner determined by the Secretary of State.

(d) Election Night Reporting. The election superintendent shall transmit to the Secretary of State unofficial election results for all races for state offices in any primary, election, or runoff as soon as possible after the closing of the polls for such primary, election, or runoff. Such results shall be transmitted in a format prescribed by the Secretary of State. At a minimum, the results shall be transmitted upon one third of the precincts reporting results, upon two thirds of the precincts reporting results, and upon all precincts reporting results, including absentee ballots within all precincts. Except upon prior notice to and consultation with the Secretary of State, no election superintendent shall conclude the tabulation of votes on election night in any primary, election, or runoff in which there are contested races for federal and state offices until and unless all such unofficial results, including absentee ballots, have been transmitted to the Secretary of State.

(e) Reconciliation Report.

1. As soon as possible but no later than 30 days following the certification of election results, the election superintendent shall transmit to the Secretary of State a reconciliation report that reconciles the aggregate total of all ballots cast in each precinct as reported in the precinct-level election results to the aggregate number of voters who received credit for voting in each precinct on the form made available by the Secretary of State. Any discrepancies in the aggregate total of ballots cast in each precinct compares to the aggregate number of voters who received credit for voting in a precinct shall be fully investigated by the election superintendent or designee. The explanation for any discrepancy shall be included in the Reconciliation Report.

2. Upon submission of the completed Reconciliation Report to the Secretary of State, each county shall publish the report on their county election results website or post it in their elections office.

(f) Preparing for County Certification.

1. After each election but not later than 3:00 P.M. on the Friday following the date on which the election was held, the Board shall meet to conduct a review of precinct returns.

2. After all absentee ballots received by the close of the polls, including those cast by advance voting, and all ballots cast in person on Election Day and all provisional ballots (that have been validated) have been tabulated, the total number of ballots cast by each vote method shall be reported for each precinct.

3. A list of all voters who voted in the election shall be compiled including by category the number of voters who voted Election Day In Person, Advance Voting, Absentee and Provisionally. The list shall be examined for duplicates. The list shall then be sorted by precinct. The total number of unique voter IDs from each precinct shall be counted. The total number of unique voters who voted by each vote method shall be reported for each precinct.

4. For each precinct, the board members shall compare the total number of ballots cast to the total number of unique voter ID numbers. In any precinct in which the number of ballots exceeds the number of unique voters, the Board shall determine the method of voting in which the discrepancy exists. The Board shall investigate the discrepancy and no votes shall be counted from that precinct until the results of the investigation are presented to the Board as required in GA Code § 21-2-493(b).

5. If any error is discovered that cannot be properly corrected, the Board shall determine a method to compute the votes justly as required in GA Code § 21-2-493(i). If fraud is discovered, the Board shall determine a method to compute the votes justly and report the facts to the district attorney for action as required in GA Code § 21-2-493(i).

(g) Certification Meeting.

1. After all precinct discrepancies have been investigated and resolved as required by GA Code § 21-2-493, the correct or corrected returns shall be recorded until all the returns from each precinct which are entitled to be counted are recorded; then they shall be added together, announced, and verified as accurate.

2. The consolidated returns shall then be certified by the superintendent not later than 5:00 P.M. on the Monday following the date on which such election was held and such returns shall be immediately transmitted to the Secretary of State.

Cite as Ga. Comp. R. & Regs. R. 183-1-12-.12

AUTHORITY: O.C.G.A. §§ 21-2-31, 21-2-70(15), 21-2-94, 21-2-95, 21-2-368, 21-2-379.24, 21-2-420, 21-2-421, 21-2-436, 21-2-493(a), 21-2-493(b), 21-2-493(i), 21-2-493(k).

HISTORY: Original Rule entitled "Tabulating Results" adopted. F. Jan. 23, 2020; eff. Feb. 12, 2020.

Amended: F. Mar. 2, 2020; eff. Mar. 22, 2020.

Amended: F. Sept. 22, 2021; eff. Oct. 12, 2021.

Amended: F. Nov. 1, 2021; eff. Nov. 21, 2021.

Amended: F. Aug. 27, 2024; eff. Sept. 16, 2024.

Amended: (i.e., subparagraphs (a) 1., (a) 5., paragraph (e), as specified by the Board.) F. Oct. 2, 2024; eff. Oct. 22, 2024.

183-1-12-.21 County Participation and Totals Reporting

(1) For each primary election and general election and any associated runoffs, no later than the beginning of the advance voting period set by O.C.G.A. 21-2-385(d), each registrar shall establish a method of daily reporting to the public the total number of voters who have participated in the election or runoff.

(a) For each primary election and associated runoff, the registrar shall report (1) the total number of voters who have participated, (2) the method by which those voters participated (advance voting or absentee by mail), (3) the number of political party or nonpartisan ballots cast, and (4) the date on which the information was provided.

(b) For each general election and associated runoff, the registrar shall report (1) the total number of voters who have participated, (2) the method by which those voters participated (advance voting or absentee by mail), and (3) the date on which the information was provided.

(2) For each primary election and general election and any associated runoffs, at the conclusion of the canvass and computation of votes cast provided for in O.C.G.A. 21-2-493(a), with the exception of the processing of UOCAVA ballots, provisional ballots, and ballots requiring adjudication, the election superintendent shall create a report indicating the vote totals for all contests on the ballot by precinct.

(3) The registrar must post the daily reporting information required by paragraph (1) on the internet website operated by the registrar or county election superintendent.

(4) The election superintendent must post the information required by paragraph (2) on the internet website operated by the county election superintendent.

(5) If a registrar and/or county election superintendent does not operate an internet website, the registrar must post the daily reporting information required by paragraph (1) and the report required by paragraph (2) in a public place in its office, accessible 24 hours a day to the public.

(6) The daily reporting information required by paragraph (1) must be updated each day on which advance voting occurs in the county prior to any primary election, general election, and/or associated runoffs.

Cite as Ga. Comp. R. & Regs. R. 183-1-12-.21

AUTHORITY: O.C.G.A. §§ 21-2-385(d)**,** 21-2-493(a)**.**

HISTORY: Original Rule entitled "County Participation and Totals Reporting" adopted. F. Oct. 2, 2024; eff. Oct. 22, 2024.

Department 183. RULES OF STATE ELECTION BOARD

Chapter 183-1. GEORGIA ELECTION CODE

Subject 183-1-13. POLL WATCHERS

183-1-13-.05 Poll Watchers for Tabulating Center

In counties and municipalities using central count optical scanning vote tabulation equipment, the election superintendent shall allow each political party to appoint two poll watchers for each primary or election, each political body to appoint two poll watchers for each election, and each independent candidate and each nonpartisan candidate to appoint one poll watcher for each election, to serve in each of the locations designated by the election superintendent within the tabulating center. Such designated places shall include the check-in area, the computer room, the duplication area, and such other areas that tabulation processes are taking place including but not limited to provisional ballot adjudication of ballots, closing of advanced voting equipment, verification and processing of mail in ballots, memory card transferring, regional or satellite check-in centers and any election reconciliation processes as the election superintendent may deem necessary to the assurance of fair and honest procedures in the tabulating center. Poll watchers designated for the tabulating center shall be appointed and serve in the same manner as other poll watchers.

Cite as Ga. Comp. R. & Regs. R. 183-1-13-.05

AUTHORITY: O.C.G.A. § 21-2-408(c).

HISTORY: Original Rule entitled "Poll Watchers for Tabulating Center" adopted. F. May 26, 1970; eff. June 14, 1970.

Amended: F. Mar. 6, 1987; eff. Mar. 26, 1987.

Amended: F. Feb. 17, 1992; eff. Mar. 8, 1992.

Amended: F. Dec. 11, 2003; eff. Dec. 31, 2003.

Amended: F. Oct. 2, 2024; eff. Oct. 22, 2024.

Department 183. RULES OF STATE ELECTION BOARD

Chapter 183-1. GEORGIA ELECTION CODE

Subject 183-1-14. ABSENTEE VOTING

183-1-14-.02 Advance Voting

(1) All federal, state, and county primaries and elections shall be conducted using electronic ballot markers and ballot scanners for in-person absentee voting during the advance voting period. As used in this rule, the term "registrar" or "registrars" means a county board of registrars, a county board of elections and registration, a joint county-municipal board of elections and registration, a municipal absentee ballot clerk, a municipal registrar, or the designee of a board of registrars, board of elections and registration, or joint county-municipal board of elections and registration.

(2) The registrar shall publish the times, dates. and locations of the availability of advance voting in their jurisdiction on the homepage of the county's publicly accessible website associated with elections and/or registrations, or if the county does not have such a website, in a newspaper of general circulation and by posting in a prominent location in the county, no later than 7 days prior to the beginning of the advance voting period. Any additional advance voting locations added after that deadline shall be published as soon as possible. The registrar shall endeavor not to remove or alter any advance voting locations after they are published, unless there are emergency or unforeseen circumstances make such a change necessary, in which case the registrar shall publish those changes as soon as possible.

(3) Electronic ballot markers and ballot scanners shall be configured and tested in accordance with the provisions of Rule 183-1-12-.08 prior to use in advance voting. Public notice of the time and place for such configuration and testing of the electronic ballot markers and ballot scanners to be used for advance voting shall be given in accordance with O.C.G.A. §§ 21-2-374 and 21-2-379.25 and Rule 183-1-12-.08 prior to such configuration and testing.

(4) The electronic ballot markers and ballot scanners to be used for advance voting shall be set up in a manner to assure the privacy of the elector while casting his or her ballot while maintaining the security of such components against tampering, damage, or other improper conduct. In addition, there shall be at least one electronic ballot marker configured for use by physically disabled electors at each advance voting location.

(5) Voter access cards for use in electronic ballot markers for advance voting may be encoded by use of an electronic poll book or other device approved by the Secretary of State. The registrar may also utilize the correct access code to manually bring up the correct ballot on the touchscreen.

(6) Magnifying devices shall be available at advance voting locations to assist voters in reviewing their paper ballots.

(7) On the first day of the advance voting period, prior to any votes being cast on ballot scanners, the registrars shall verify that the seals for each electronic ballot marker, ballot scanner, and ballot box are intact and that there is no evidence or indication of any tampering with the seal or the component. The registrars shall verify that the number of the seal matches the number of the seal recorded for that component when such component was prepared by the election superintendent for the primary, election, or runoff. If a seal number does not match or if there is any evidence or indication of tampering with the seal or component, the election superintendent shall be immediately notified and such component shall not be used until such matters are resolved by agreement of the election superintendent and the registrars. The set up shall be performed in public and the public may view the set up subject to such reasonable rules and regulations as the registrars may deem appropriate to protect the security of the voting system components and to prevent interference with the duties of the registrars. The registrars and two witnesses sworn as poll officers as provided in O.C.G.A. §§ 21-2-94 and 21-2-95 shall run a zero tape on each ballot scanner

prior to the beginning of advance voting on those scanners, and the registrar and the two witnesses shall sign the zero tape in the space provided. The registrars shall verify that the electronic ballot markers and ballot scanners all indicate zero counts prior to the opening of the polls. If the tape does not show zero votes prior to the start of voting, the election superintendent shall be immediately notified and such component shall not be used until the component is cleared and the matter is resolved by agreement of the election superintendent and the registrars. The registrar and the same two sworn witnesses who signed the zero tape shall inspect and confirm that the ballot box associated with that scanner is empty and contains no ballots or other unauthorized matter, and shall verify that fact in writing on a form to be developed by the Secretary of State. Such form shall include the date and time it was executed, shall be attached to the zero tape generated by the ballot scanner attached to that ballot box, and shall be returned to the election superintendent at the close of the advance voting period with the other paperwork from the voting location. The registrars shall verify that there is no unauthorized matter affixed to the electronic ballot markers, ballot scanners, or voting booths. The registrars shall affix a card of instructions for voting within each voting booth. Prior to voters entering the voting booth, the registrars may also distribute to such voters a card of instructions for voting that has been approved or provided by the Secretary of State.

(8) If at the close of voting on any day during the advance voting period, there are more than 1,500 ballots inside any ballot box, the registrar and two sworn witnesses shall unseal the ballot box, remove the paper ballots, and place the ballots in one or more durable, portable, secure, and sealable containers. The registrars shall complete and affix to each container a form identifying the advance voting location, the advance voting dates that the ballots were cast, the ballot scanner serial number, the number assigned to that ballot scanner for that specific election, the count of the ballots from the ballot scanner, and the date and time that the ballot box was emptied. The container shall be sealed and signed by the registrar and the two witnesses such that it cannot be opened without breaking the seal. The ballot box shall be resealed, and the new seal numbers shall be documented. The registrar and at least one sworn witness shall deliver the ballot container to the election superintendent for secured storage until time for the tabulation of votes, and the election superintendent shall complete a chain of custody form indicating the delivery of the secure container. The form shall be signed by the registrar and any witnesses who travelled with the registrar indicating that no sealed documents were unsealed enroute and have not been tampered with. In the discretion of the registrar, the same procedure for emptying the ballot box may be followed if there are less than 1,500 ballots in the ballot box at the end of any advance voting day, but the ballot box shall not be opened while voting is taking place except as authorized by Rule 183-1-12-.10(5).

(9) At the close of voting each day during the advance voting period, the registrars shall document the election counter number from the ballot scanner on the daily recap sheet. The memory cards shall remain in the ballot scanner at all times during the advance voting period until the polls close on the day of the primary, election, or runoff. Each electronic ballot marker, ballot scanner, ballot box, electronic poll book, paper backup poll book, and voter access cards shall then be secured overnight. If the room where advance voting is taking place cannot be locked and secured overnight in the reasonable judgment of the superintendent, the superintendent shall cause the voting system components to be stored in a locked, secure container that is reasonably affixed to the polling place; be under visual surveillance of an election official or their designee, a licensed security guard, or a law enforcement official; or if previously listed options are not feasible, in another manner that in the reasonable judgment of the superintendent secures and protects the voting system components from unauthorized access. Any electronic visual surveillance used for security when voting is not taking place shall not record, capture, or otherwise compromise the privacy of an elector's ballot.

(10) Each morning during the advance voting period prior to voting beginning, the registrars shall verify the seal numbers on each electronic ballot marker and ballot scanner to be used for advance voting with the number of the seal recorded on the daily recap sheet from the previous day of advance voting and shall verify that the seals do not show any signs of tampering. If the seal number corresponds to the entry on the daily recap sheet and there is no evidence of tampering, the electronic ballot markers and ballot scanners shall be turned on. If the numbers do not match or there is evidence of tampering, the election superintendent shall be notified immediately and the component shall not be used until such discrepancy is resolved to the satisfaction of the election superintendent and the registrars. After turning on the ballot scanners, the registrars shall verify the election counter number with the number recorded on the daily recap sheet from the previous day of advance voting. If the numbers do not match, the election superintendent shall be immediately notified and the component shall not be used until such discrepancy is resolved to the satisfaction of the election superintendent and the registrars. The election counter number shall then be entered onto the daily recap sheet for that day.

(11) Voters who vote absentee ballots in person shall first complete an absentee ballot application and sign an oath, which may be on the same form and may be on paper or digital. After the registrars determine that the voter is eligible to vote, the registrars shall note the voter's registration number and ballot style on the absentee ballot application. Each voter shall be offered instruction by a registrar in the method of voting on the voting system, including specific instruction to review their printed ballot prior to scanning it. In providing such instruction, the registrar shall not in any manner request, suggest, or seek or persuade or induce any voter to vote any particular ticket or for any particular candidate, or for or against any particular question. The voter shall then be issued a voter access card programmed with the correct ballot style or the registrar shall use the correct access code to manually bring up the correct ballot on the electronic ballot marker. The voter shall then enter the enclosed space in the advance voting location and proceed to vote his or her choices. Upon making his or her selections, the voter shall cause the paper ballot to print, remove his or her printed ballot from the printer, remove the voter access card from the touchscreen unit, review the selections on his or her printed ballot, scan his or her printed ballot into the ballot scanner, and return the voter access card to a poll officer.

(12) The registrars shall cause each advance voting location to be sufficiently staffed. At least one poll officer shall be assigned to assisting voters who have questions while they are in the voting booth, but before they approach the ballot scanner. Another poll officer shall be stationed at every ballot scanner in use in the polling place while voting is occurring. The poll officer stationed at the ballot scanner shall offer each voter specific verbal instruction to review their printed paper ballot prior to scanning it. In addition to the preceding instruction, the poll officer stationed at the ballot scanner shall offer general instruction throughout the period while voting is occurring telling voters that sample ballots and magnifying devices are available to assist them in reviewing their paper ballot. The poll officer shall take all reasonable precautions not to view the selections on an elector's ballot unless it is required due to assistance requested by the elector. If a poll officer observes a voter attempting to leave the enclosed space with a paper ballot, the poll officer shall inform the voter of the consequence of not depositing his or her paper ballot into the ballot scanner prior to leaving the room.

(a) If a voter discovers that the ballot presented on the electronic ballot marker is not correct or, for a partisan primary, is not the ballot that the voter desired to vote, the voter should immediately notify a poll officer. The poll officer shall cancel or void the ballot on the electronic ballot marker without attempting, in any manner, to see how the voter has voted and shall then take the necessary steps to provide the voter with the correct ballot and make any necessary corrections to the voter's certificate of the voter, the electors list, and the numbered list of voters. If the error is due to equipment malfunction, the poll officer shall document the incident on a form developed by the Secretary of State. The poll officer shall inform the election superintendent immediately if one or more electronic ballot markers are associated with a significant number of incidents.

(b) If, while reviewing his or her paper ballot, a voter discovers that the printed ballot does not reflect the voter's desired selections or that the voter was not issued the proper ballot, the voter should immediately inform a poll officer. The poll officer shall spoil the paper ballot and take the necessary steps to allow the voter to make his or her selections again on the electronic ballot marker and cause the correct ballot to be issued. The poll officer shall document the incident on a form circulated by the Secretary of State. The poll manager shall inform the elections superintendent immediately if one or more BMDs are associated with a significant number of incidents.

(13) At the end of the advance voting period, the registrars shall record the election counter number from each ballot scanner on the daily recap sheet. The ballot scanners shall be shut down and sealed. The registrars shall record the seal numbers on the daily recap sheet. The registrar and two sworn witnesses shall unseal the ballot box, remove the paper ballots, and place the ballots in one or more durable, portable, secure, and sealable containers. The registrars shall complete and affix to each container a form identifying the advance voting location, the advance voting dates that the ballots were cast, ballot scanner serial number, the number assigned to that ballot scanner for that specific election, the count of the ballots from the ballot scanner, and the date and time that the ballot box was emptied. The container shall be sealed and signed by the registrar and the two witnesses such that it cannot be opened without breaking the seal. The ballot box shall be resealed, and the new seal numbers shall be documented. The registrar and at least one sworn witness shall deliver the ballot container to the election superintendent for secured storage until time for the tabulation of votes, and the election superintendent shall complete a chain of custody form indicating the delivery of the secure container. The form shall be signed by the registrar and any witnesses who travelled with

the registrar indicating that no sealed documents were unsealed enroute and have not been tampered with. The ballot scanners and ballot containers shall then be secured until time for the tabulation of votes.

(14) By the close of the polls on the day of the primary, election, or runoff, the registrars shall deliver all of the ballot scanners used for advance voting and all other absentee ballots received to the election superintendent or the tabulating center. The election superintendent or tabulating center personnel shall count all of the absentee ballots in accordance with the procedures required by law and the rules of the State Election Board. The election superintendent or tabulating center personnel shall verify the seal numbers of each ballot scanner with the numbers recorded on the daily recap sheet form and shall inspect each seal and unit to verify that there is no evidence of tampering with the unit. If the seal numbers are not correct or there is evidence of tampering, the Secretary of State and the election superintendent shall be notified immediately and no further action shall be taken with regard to such unit until the reason for the discrepancy has been determined to the satisfaction of the election superintendent.

(15) After verifying the seal number and the integrity of the seal on each ballot scanner, the election superintendent or tabulating center personnel shall open each ballot scanner and turn on the power. The election superintendent or tabulating center personnel shall then compare the numbers shown on the election counters of the ballot scanners with the numbered list of absentee electors and the absentee ballot recap form to verify that there are no discrepancies. If there is a discrepancy, no further action shall be taken until the reason for the discrepancy has been determined to the satisfaction of the election superintendent. The election superintendent or tabulating center personnel shall cause each ballot scanner to print a minimum of three tapes showing the vote totals as cast on that ballot scanner. The election superintendent or tabulating center personnel shall then record the count of the ballots cast from the scanner tabulation tapes and reconcile 1) the count of the ballots cast on the scanner tabulation tapes, 2) the numbers shown on the election counters of the ballot scanners, 3) the numbered list of absentee electors, and 4) the absentee ballot recap form. If there is a discrepancy, no further action shall be taken until the reason for the discrepancy has been determined to the satisfaction of the election superintendent. Three witnesses shall sign each of the tapes or shall write on the tapes the reason why they will not sign the tapes. One copy of the results tape for each ballot scanner shall be made available for the information of the public. One tape shall be placed into an envelope (or reusable document storage container suitable for the same purpose), provided by the election superintendent along with "poll worker" memory cards from the ballot scanner. The envelope shall be sealed by the poll manager and the same two witnesses who signed the tape such that the envelope cannot be opened without breaking such seal. The envelope shall be initialed by the poll manager and the two witnesses indicating that it contains the correct tape and memory card from the indicated ballot scanner. The envelope shall be labelled with the name of the polling place, the serial number of the ballot scanner, and the number assigned to the ballot scanner for that election. The third tape shall be placed into another envelope with the absentee ballot recap form.

(16) After completing the printing of the results, the ballot scanner shall be turned off, secured, and resealed. The ballot scanners shall then be placed in a secure area with appropriate climate control. The envelopes containing the memory cards and results tapes, voter access cards, poll worker cards, ballot encoder devices, numbered lists of absentee voters, absentee ballot recap forms, and other such paperwork shall be transported to the office of the election superintendent by the election superintendent or tabulating center personal, which transportation shall at all times involve at least two authorized individuals. The office of the election superintendent shall receive the materials and shall document delivery. The election superintendent or tabulating center personal who travelled with the materials shall sign a form indicating that no sealed documents were unsealed enroute and that the materials have not been tampered with.

(17) Any notices to the Secretary of State about discrepancies in numbers or seals, zero tapes, or election counters shall also be forwarded to members of the State Election Board, but such information shall be considered confidential if the Secretary of State has initiated an investigation of the matter.

(18) Any absentee ballot drop location, other than the United States Postal Service or authorized and defined drop box under Georgia Law, that receives absentee ballots shall require an absentee ballot form with written documentation, including absentee ballot elector's name, signature and photo ID of the person delivering the absentee ballot, and approved relation to the elector's name on the absentee ballot. An absentee ballot form provided by the Secretary of State shall be completed by the registrar, clerk, deputy, or election official. The form shall serve as a written record of the name of the elector, the name of the person delivering the absentee ballot, the relation to voter, signature of the person depositing the ballot, and type of ID of the person delivering the absentee ballot. The

absentee ballot form shall be returned with the absentee ballots and chain of custody forms to the superintendent. Any ballot not included on the recorded absentee ballot form or any ballot delivered without a signed chain of custody shall be considered a provisional absentee ballot. The superintendent shall notify any elector with a provisional ballot immediately and provide information and instructions of how to cure the provisional absentee ballot.

(19) At the close of the polls each day during early voting and after the last voter has cast his or her ballot, the poll officials shall initiate video surveillance and recording of a drop box at any early voting location. Such surveillance shall include visual recording of the drop box if there is one located at that site. Any drop box that is not under constant and direct surveillance shall be locked or removed and prohibited from use. Video surveillance may be live-streamed but must be recorded and will be considered part of the election documents and retained as provided in Code Section 21-2-390.

Cite as Ga. Comp. R. & Regs. R. 183-1-14-.02

AUTHORITY: O.C.G.A. §§ 21-2-31, 21-2-390, 21-2-368, 21-2-379.24.

HISTORY: Original Rule entitled "Use of DRE Units for Absentee Balloting" adopted. F. Oct. 24, 2003; eff. Nov. 13, 2003.

Amended: New title "Advance Voting." F. Jan. 23, 2020; eff. Feb. 12, 2020.

Amended: F. Mar. 2, 2020; eff. Mar. 22, 2020.

Amended: F. Aug. 15, 2024; eff. Sept. 4, 2024.

Amended: (i.e., paragraph (15), as specified by the Board.) F. Oct. 2, 2024; eff. Oct. 22, 2024.

Department 300. RULES OF GEORGIA DEPARTMENT OF LABOR

Chapter 300-2. EMPLOYMENT SECURITY LAW

Subject 300-2-2. REPORTS

300-2-2-.01 Employer Liability Reports

(1) Instructions on or prescribed for any report form, method or format now or hereafter required by the Commissioner shall have the force and effect of rules issued pursuant to O.C.G.A. Sections 34-8-70, 34-8-121 and 34-8-150.

(2) All employing units having individuals in this state performing services in covered employment are required to establish an unemployment insurance tax account with the department. Tax account registration shall be completed electronically through the department's website or by utilizing forms specified by the department, such as DOL-1N "Employer Status Report" or DOL-1G "Registration of Governmental Organizations", in accordance with the instructions on such forms.

(3) The owner, partner, officer, major stockholder, or other person having charge of the affairs of an employing unit may be required to verify their identity in a manner approved by the Commissioner before registering an unemployment insurance tax account or updating an existing account.

(4) An employer shall notify the department within ten (10) days of any change in ownership, mailing address, physical business location, or contact information.

(5) Any form or request for information sent by the department to any employing unit with respect to liability for unemployment insurance taxes shall be completed and returned to the department within ten (10) days from the date such form was received by such employing unit, unless a written extension has been granted by the Commissioner or his duly authorized representative.

(6) Discontinuance or transfer of business.

(a) Any registered employer who discontinues business or transfers a part or all of the assets of a business shall, within ten (10) days after such discontinuance or transfer, file wage reports covering all operations not theretofore reported and give notice to the department in writing of the following:

1. The date of such discontinuance or transfer;

2. Whether there are any insolvency proceedings involved;

3. Whether there is a successor or acquirer of such business;

4. The name and address of such acquirer, if any; and

5. The date on which the employer ceased to employ workers.

(b) The acquirer of any portion of the business of a registered employer shall notify the department in writing, within ten (10) days from the date of the acquisition, of the following:

1. From whom acquired;

2. Whether the acquirer is an individual, partnership or corporation (if a partnership, the name, address and legal domicile of each partner); and

3. The date on which such acquisition occurred.

(c) The acquirer of any portion of the business of a registered employer shall comply with all of the conditions of O.C.G.A. Section 34-8-175 relating to the filing of reports, the payment of contributions, interest and penalties. Any entity that willfully violates such requirements may be subject to the criminal provisions provided in O.C.G.A. Section 34-8-256(e).

(d) Any receiver, trustee in bankruptcy or other representative of any legal trust shall within ten (10) days after succeeding to the control or management of any business or estate of any registered employer, notify the department giving the following information:

1. The number and style of the case in which an order was entered authorizing it to act; and

2. A copy of the order of appointment.

Cite as Ga. Comp. R. & Regs. R. 300-2-2-.01

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**,** 34-8-121(b)(1)**,** 34-8-150(a)**.**

HISTORY: Original Rule entitled "Hazardous Materials on Floor" adopted. F. and eff. May 18, 1965.

Amended: Rule renumbered as 300-3-2-.01 and Rule 300-1-2-.01, entitled "Liability Reports," renumbered as 300-2-2-.01. F. May 20, 1966; eff. June 8, 1966.

Repealed: New Rule entitled "Employer Liability Reports Form ESA-1" adopted. F. Oct. 16, 1974; eff. Nov. 5, 1974.

Repealed: New Rule of same title adopted. F. June 29, 1979; eff. July 19, 1979.

Repealed: New Rule of same title adopted. F. Oct. 24, 1983; eff. Nov. 13, 1983.

Amended: Rule retitled "Employer Liability Reports (Form DOL-1)". F. Jan. 9, 1989; eff. Jan. 29, 1989.

Repealed: New Rule of same title adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Amended: F. June 25, 1998; eff. July 15, 1998.

Amended: New title, "Employer Liability Reports." F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-2-.02 Employer Tax and Wage Reports

(1) All liable employers are required to file tax and wage reports pursuant to these rules. Such reports shall be completed in accordance with the instructions on the forms or as prescribed for the report method or format used, listing the full first and last name, valid social security number, and amount of quarterly wages paid to each individual employee. An employer shall not report any other government issued identification number, temporary or permanent, on a tax and wage report in lieu of a valid social security number. Reporting of any government issued identification number other than a valid social security number may result in the department considering such report as not filed for purposes of the late filing penalty provided in O.C.G.A. Section 34-8-165(b).

(2) An employer who authorizes a third-party agent to handle on its behalf any aspect of compliance with the reporting and tax requirements of the law and these rules, shall be held fully responsible for any failure of the third-party agent to comply with such requirements. In addition to any penalties and fees provided by the Employment Security Law and these rules:

(a) A third-party agent who, in the discretion of the department, establishes a pattern of non-compliance with the reporting and tax requirements of the law and these rules may, after notice to the affected employer(s), have access to tax and reporting systems revoked and/or any non-compliant filings rejected in their entirety; and

(b) An employer or any third-party agent or officer of an employer who submits a fraudulent tax and wage report to the department, including knowing or intentional errors or omissions, may be subject to the criminal provisions provided in O.C.G.A. Section 34-8-256(b) and (e).

(3) Employers with domestic employment only shall file tax and wage reports with the department annually on or before January 31st of each year for the prior calendar year. All other employers shall file reports with the department quarterly on or before the last day of the month following the end of each calendar quarter. Except for the annual reporting of wages and taxes, requirements for reporting wages by employers of domestic employment shall be the same as for all other employers.

(4) An employer receiving Form DOL-10, "Notice of Status Determination", or other physical or electronic forms that may hereafter be adopted for notice to employer of liability for taxes, shall immediately complete and file such reports, no more than ten (10) days after receipt by the employer, for all completed calendar quarters from the effective date of liability.

(5) A tax and wage report is filed on the date received by the department or, if an electronic report is not required, when placed in the mail service. When placed in the mail service, the postmark cancellation date shall control over any prior postage meter date shown on the envelope or package.

(a) A delinquent tax and wage report may result in an employer becoming ineligible for an experience-rated tax rate. Such an employer's tax rate shall be calculated in accordance with O.C.G.A. Section 34-8-155(b).

(b) As provided in Rule 300-2-3-.02, an incomplete, inaccurate, or improperly submitted tax and wage report may be considered as not filed by the department for the purposes of calculating the monetary late filing penalty provided in O.C.G.A. Section 34-8-165(b).

(6) Mandatory electronic reporting.

(a) Employers with more than twenty-five (25) employees shall submit tax and wage reports electronically in a format approved by the Commissioner.

(b) Effective January 1, 2025, employers with twenty-five (25) or fewer employees shall submit tax and wage reports electronically in a format approved by the Commissioner.

(c) If an employer or an employer's agent fails to file a report electronically when required by this rule, in the discretion of the Commissioner, either:

1. The report shall be considered as not filed for purposes of the late filing penalty provided in O.C.G.A. Section 34-8-165(3)(b) and Rule 300-2-3-.02; or

2. The department shall convert the report to the required electronic format and charge a service fee to the employer's account at a rate established by the Commissioner. The department shall notify an employer in writing of the amount of any such fee and the date payment is due. Any delinquent fee or other cost of assessment or collection may be included in tax executions along with any other payments due, or may be collected by separate tax executions. In the discretion of the Commissioner, the service fee may be waived.

(7) Correction, addition, and adjustment to reports.

(a) Any corrections, additions, or adjustments to the regular report filed for any quarter should be reported on Form DOL-3C "Add New Wages and/or Correct Reported Wages", including the reason for the adjustment to the original

report, or electronically as directed by the department. Taxes on any additional wages shall be calculated at the tax rate in effect during the quarter in which the wages were paid.

(b) Penalties may be assessed to an employer for submission of an inaccurate or incomplete report, as provided in Rule 300-2-3-.02, regardless of whether the report was submitted directly by the employer or by an agent of the employer.

(c) The service fee to convert a report to electronic format provided in subparagraph (4)(c) of this rule may be assessed for each employee whose information is added, adjusted, or corrected by a supplemental or corrected report.

(8) All wages paid an employee in insured employment shall be reported for the quarter in which payment was actually made to the employee. When payment has been made by check, the remuneration shall be reported for the quarter in which the employee's paycheck is dated. In the event the remuneration is paid in cash, or any medium other than cash or check, the remuneration shall be reported for the quarter in which the cash or benefit was received by the employee.

(9) An employer that has no employment in a calendar quarter, shall, within the prescribed time, either electronically file a report showing no wages, as directed by the department, or shall write across the face of the report "No Employment" and shall date, sign, and mail the report to the department.

(10) Required reporting of additional wage data.

(a) Whenever additional wage information is needed by the department to determine regular or alternative base period wages, each employer shall report such additional wage information as may be requested by the department. Employers shall report the additional wage information by the date designated by the department in its request.

(b) A report of additional wage data made in response to a department request under subparagraph (a) is not a substitute for quarterly tax and wage reports required under paragraph (1) above or for annual reports required of employers with domestic employment only. A report of additional wage data made in response to a department request under subparagraph (a) shall not relieve the employer from properly reporting all wage information with the appropriate quarterly or annual report, when such report is due.

(c) Whenever additional wage information requested by the department under subparagraph (a) of this paragraph is not received by the department within the time required, the department may use documentary information supplied by the benefit claimant (cash receipts, wage check stubs, and Internal Revenue Service tax forms 1099 or W-2) to determine base period wages.

(11) Reporting for administrative assessment.

(a) All provisions of these regulations with respect to taxes, contributions, penalty, interest and costs shall apply with equal force and effect to the administrative assessment specified in O.C.G.A. Section 34-8-180, et seq. Tax and wage reports shall include all information with respect to administrative assessments. This information shall be reported on the same form, by the same method, or in the same format, and shall be submitted at the same time, as all other information in an employer's tax and wage report.

(b) All wages as described above in these rules shall be applied against the employer's rate of contribution as well as the administrative assessment.

(c) Administrative assessments which are not paid when due shall be collected in the same manner as that provided in the Employment Security Law for the collection of contributions, taxes, penalties, interest, costs and reimbursements in lieu of contributions. Any amount due as an assessment may be included in tax executions along with other such payments due, or may be collected by separate tax executions.

(d) Any assessment which becomes delinquent, regardless of whether other funds are due from the respective employer, shall bear interest at the rate provided for delinquent contributions in O.C.G.A. Section 34-8-166.

(e) Any delinquent assessment shall become the personal debt of the person required under the provisions of O.C.G.A. Section 34-8-167 to file returns or to pay assessments provided under O.C.G.A. Section 34-8-180, et seq.

Cite as Ga. Comp. R. & Regs. R. 300-2-2-.02

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**,** 34-8-150(a)**,** 34-8-165(a)**,** 34-8-180(b)**,** 34-8-183**.**

HISTORY: Original Rule entitled "Hazardous Materials Overhead" adopted. F. and eff. May 18, 1965.

Amended: Rule renumbered as 300-3-2-.02 and Rule 300-1-2-.02, entitled "Reports," renumbered as 300-2-2-.02. F. May 20, 1966; eff. June 8, 1966.

Repealed: New Rule entitled "Employer Tax and Wage Reports" adopted. F. Oct. 16, 1974; eff. Nov. 5, 1974.

Amended: F. Nov. 4, 1976; eff. Nov. 24, 1976.

Repealed: New Rule of same title adopted. F. June 29, 1979; eff. July 19, 1979.

Repealed: New Rule of same title adopted. F. Oct. 24, 1983; eff. Nov. 13, 1983.

Amended: F. Jan. 9, 1989; eff. Jan. 29, 1989.

Repealed: New Rule of same title adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Amended: F. June 25, 1998; eff. July 15, 1998.

Amended: F. Dec. 10, 2002; eff. Jan. 1, 2003, as specified by the Agency.

Amended: F. Jan. 24, 2020; eff. Feb. 13, 2020.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 300. RULES OF GEORGIA DEPARTMENT OF LABOR

Chapter 300-2. EMPLOYMENT SECURITY LAW

Subject 300-2-3. TAX RATES AND COVERED EMPLOYMENT

300-2-3-.01 Quarterly Tax Payments

(1) Each employer (other than those who have elected the reimbursable option) is required to pay taxes and administrative assessments, if applicable, on the taxable wage base portion of wages paid to each individual employee during the calendar year.

(a) All taxes from employers of domestic workers only shall be due and paid annually on or before January 31st immediately following the calendar year to which such taxes apply. All taxes from all other employers shall be due and paid on or before the last day of the month which follows the end of the quarter to which they apply.

(b) Wages paid during a calendar year with respect to employment performed in another state for the same employer (legal entity), which wages were reported to another state and the taxes thereon paid, shall be considered as wages reported to the State of Georgia for the purposes of computing taxable wages paid to an individual during such calendar year (if the other state has a lower taxable wage base the difference will be taxable wages of Georgia).

(c) When a change in ownership (successorship) occurs, all taxable wage base wages paid and reported by the predecessor employer, excluding wages paid by a reimbursable employer, for the same individual for the same calendar year shall be treated as taxable wages paid by the successor employer.

(2) Wages.

(a) Salaries, commissions, drawing accounts, lodging and board, bonuses, holiday and vacation pay are wages within the meaning of the Employment Security Law. Flat fee expense payments shall be considered wages, whereas reimbursement expenses for which adequate documentation of actual expense reimbursed is maintained shall not be considered wages.

(b) Bonus means the sum paid to or other thing of value received by an employee from an employer as additional payment for services performed in insured employment.

(c) Drawing accounts, or advances against commissions, shall be deemed wages for services in insured employment in the amount actually drawn by the employee at the time so drawn. Any advance against commission, including that paid to insurance agents, shall not be exempt from the definition of wages.

(d) Board and lodging furnished an employee by an employer shall be construed as wages for services in insured employment.

1. In the case of employees of apartment complexes, the value of an apartment given in lieu of wages shall be the same value accepted as rent for a like apartment in the same complex. Such value placed thereon shall be included as wages for reporting purposes.

2. For the purpose of reporting wages and taxes the minimum value of board and lodging shall be computed as follows, and no agreement between the employer and the employee shall reduce the value of said meals and lodging below these amounts: meals-breakfast $3.00, lunch $4.00, dinner $6.00; lodging-$200.00 per month, $50.00 per week, or $10.00 per day.

(3) All tax payments shall be made directly to the Georgia Department of Labor by check, draft or money order, made payable to the Georgia Department of Labor or by such other method approved by the Commissioner.

Payments by cash may be remitted only by registered mail or paid to an authorized representative of the Georgia Department of Labor. The authorized representative who received the cash must issue a receipt to the payer. NOTE: The payment of this tax is covered by the criminal bad check law, O.C.G.A. Section 16-9-20 and civil damages are as specified in O.C.G.A. Section 13-6-15.

(4) The tax payment of any employing unit which becomes liable for payroll taxes, except those employers who have elected to make payments in lieu of contributions and employers of domestic workers under O.C.G.A. Section 34-8-33(a)(2) with domestic employment only, shall become due and payable on the last day of the month next following the end of the calendar quarter within which:

(a) The twentieth (20th) calendar week occurred during the calendar year in which there were employed four or more individuals for some portion of a day in each of any twenty different weeks within a calendar year under O.C.G.A. Sections 34-8-33(a)(4) or 34-8-33(a)(9). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year, or from the first day of employment within such calendar year; or

(b) Such employing unit became an employer under O.C.G.A. Sections 34-8-33(a)(5), 34-8-33(a)(6) or 34-8-33(a)(8). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(c) Such employing unit was notified of its liability by this department under O.C.G.A. Sections 34-8-33(a)(7) or 34-8-33(a)(10). The first payment of such employer shall include taxes with respect to all wages paid for employment from the effective date of liability; or

(d) Such employing unit paid for service in employment wages of $1,500.00 or more in any calendar quarter under O.C.G.A. Section 34-8-33(a)(1)(A). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(e) The twentieth (20th) calendar week matured during the calendar year in which there were employed one or more individuals for some portion of a day in each of any twenty (20) different weeks within a calendar year under O.C.G.A. Section 34-8-33(a)(1)(B). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(f) Such employing unit paid for service in domestic employment cash remuneration of $1,000.00 or more in any calendar quarter under O.C.G.A. Section 34-8-33(a)(2). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(g) Under O.C.G.A. Section 34-8-33(a)(3), the twentieth (20th) calendar week occurred during the calendar year in which there was employed in agricultural labor ten (10) or more individuals for some portion of a day in each of any twenty (20) different weeks within a calendar year, or such employing unit paid for service in agricultural employment cash remuneration of $20,000.00 or more in any calendar quarter. The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year. (See Rule 300-2-3-.18.)

(5) Any amount owed the department by an employing unit which has elected to reimburse benefits paid in lieu of contributions shall be due and payable on or before the thirtieth (30th) day after the release date of the "Reimbursable Employer's Quarterly Bill", Form DOL-621.

(6) A tax and wage report must be filed and taxes and administrative assessments paid within ten (10) days from the date any employer discontinues or makes a transfer of the assets of the business.

Cite as Ga. Comp. R. & Regs. R. 300-2-3-.01

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**,** 34-8-150(a)**.**

HISTORY: Original Rule entitled "Sanitation" adopted. F. and eff. May 18, 1965.

Amended: Rule renumbered as 300-3-3-.01 and Rule 300-1-3-.01, entitled "Job Insurance Taxes by Employers," renumbered as 300-2-3-.01. F. May 20, 1966; eff. June 8, 1966.

Repealed: New Rule entitled "Unemployment Insurance Taxes" adopted. F. Oct. 16, 1974; eff. Nov. 5, 1974.

Amended: F. Nov. 4, 1976; eff. Nov. 24, 1976.

Repealed: New Rule of same title adopted. F. June 29, 1979; eff. July 19, 1979.

Repealed: New Rule of same title adopted. F. Oct. 24, 1983; eff. Nov. 13, 1983.

Repealed: New Rule of same title adopted. F. Apr. 5, 1991; eff. Apr. 25, 1991.

Repealed: New Rule of same title adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Amended: Rule retitled "Quarterly Reports". F. June 25, 1998; eff. July 15, 1998.

Amended: F. Dec. 10, 2002; eff. Jan. 1, 2003, as specified by the Agency.

Amended: F. Jan. 24, 2020; eff. Feb. 13, 2020.

Amended: New title, "Quarterly Tax Payments." F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-3-.02 Penalty and Interest

(1) Should a conflict arise between a due date for the filing of reports or payment of taxes provided in these rules and the due date provided in the Employment Security Law, the due date provided in the Employment Security Law shall override the due date provided in these rules.

(2) Interest.

(a) Interest on delinquent unemployment insurance contributions, reimbursements in lieu of contributions, and administrative assessments shall be computed from the first day following the due date thereof at the rate specified in the Employment Security Law. Interest will be charged from the due date until payment is received.

(b) Waiver.

1. As provided in O.C.G.A. Section 34-8-166, the Commissioner may waive the accrual of interest only when it is reasonably determined that the delay in payment was due to the action or inaction of the department.

2. There shall be no administrative appeal rights to a decision by the Commissioner on an interest waiver request.

(3) Penalty.

(a) Late report filing.

1. Any employer who fails to file a tax and wage report on or before the due date shall be penalized in the amount specified in Section 34-8-165(b) of the Employment Security Law. Such penalty shall continue to be assessed until the report is filed pursuant to this rule.

2. For the purposes of the late filing penalty provided in O.C.G.A. Section 34-8-165(b), a tax and wage report may be considered not filed if an employer or agent of an employer:

(i) Fails to submit any portion of the report electronically when required pursuant to Rule 300-2-2-.02;

(ii) Misreports by ten (10) percent or more the number of employees and/or the amount of tax required by the Employment Security Law to be shown on the tax and wage report; or

(iii) Submits a tax and wage report containing an incorrect or invalid name, Social Security Number, or wages for ten (10) percent or more of the employees listed on the report.

3. Waiver.

(i) Nothing in this rule shall be interpreted to limit or impair the authority of the Commissioner provided in O.C.G.A. Section 34-8-165(c) to waive the monetary penalty for delinquent tax and wage reports; provided, however, that no amount of tax payable due to an increased tax rate by operation of O.C.G.A. Section 34-8-155 shall be waivable under the authority of O.C.G.A. Section 34-8-165(c).

(ii) There shall be no administrative appeal rights to a decision by the Commissioner on a penalty waiver request.

(b) Employee misclassification.

1. Any employing unit that misclassifies an employee for unemployment insurance tax or administrative assessment purposes may be:

(i) Assessed a penalty for each misclassified employee, as provided in O.C.G.A. Section 34-8-257(a): and

(ii) Charged a fee to cover the expense of investigating such misclassification at a rate established by the Commissioner, with interest, as provided in O.C.G.A. Section 34-8-257(b).

2. Waiver.

(i) In the discretion of the Commissioner, any penalty or fee assessed for employee misclassification may be waived.

(ii) There shall be no administrative appeal rights to a decision by the Commissioner on an employee misclassification penalty or fee waiver request.

(4) Liability under O.C.G.A. Section 34-8-33(a)(8)- acquisition of a liable business:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the acquisition occurred or from the end of the month following the month in which the employer was notified of the liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the acquisition occurred.

(5) Liability under O.C.G.A. Section 34-8-33(a)(9)- combined employment of two or more not liable employing units:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of its liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(6) Liability under O.C.G.A. Section 34-8-33(a)(6)- re-registration of an employer after being inactive (unless terminated):

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the employer re-entered business.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the employer re-entered business.

(7) Liability under O.C.G.A. Section 34-8-33(a)(7)- election of coverage:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the month in which the employer was notified of liability or from the end of the month following the initial quarter of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer was notified of its liability.

(8) Liability under O.C.G.A. Section 34-8-33(a)(10)- liability under federal law:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the month in which the employer was notified of liability or from the end of the month following the initial quarter of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the employer employed its first worker in Georgia.

(9) Liability under O.C.G.A. Section 34-8-33(a)(1)(A)- payment of $1,500.00 or more in wages for any one quarter in either the current or preceding calendar year:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the employer had $1,500.00 or more in wages or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer had $1,500.00 or more in wages.

(10) Liability under O.C.G.A. Section 34-8-33(a)(1)(B)- employment of one or more employees:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(11) Liability under O.C.G.A. Section 34-8-33(a)(5)- operation of a governmental organization:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the employer was notified of liability.

(b) Interest. In all cases where an employer is on a contributory basis, interest will be charged on delinquent taxes from the regular due date of each "Employer's Quarterly Tax and Wage Report" (which the employer must file and pay), regardless of when the employer was notified of liability.

(c) In all cases where an employer is on a reimbursable basis, interest will be charged beginning thirty (30) days after the release date of Form DOL-621, "Reimbursable Employer's Quarterly Bill".

(12) Liability under O.C.G.A. Section 34-8-33(a)(4)- operation of a non-profit organization:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases where an employer is on a contributory basis, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(c) In all cases where an employer is on a reimbursable basis, interest will be charged beginning thirty (30) days after the release date of Form DOL-621, "Reimbursable Employer's Quarterly Bill".

(13) Liability under O.C.G.A. Section 34-8-33(a)(8)- acquisition by a non-liable employer of a liable business causing liability:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the acquisition occurred or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the acquisition occurred.

(14) Liability under O.C.G.A. Section 34-8-33(a)(2)- employment of employees in domestic service:

(a) Penalty. Except as otherwise provided herein, penalty will be charged from the regular due date for the quarter in which the employer paid $1,000.00 or more in cash remuneration or from the end of the month following the month in which the employer was notified of liability, whichever is the later date. Employers with domestic employment only shall be charged penalty from the regular due date for the calendar year in which the employer paid $1,000.00 or more in cash remuneration or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. Except as otherwise provided herein, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer paid $1,000.00 or more in cash remuneration. Employers with domestic employment only shall be charged interest from the last day of the month following the calendar year in which the employer paid $1,000.00 or more in cash remuneration.

Cite as Ga. Comp. R. & Regs. R. 300-2-3-.02

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**,** 34-8-150(a)**,** 34-8-158(e)(2)**,** 34-8-159(4)**,** 34-8-165(a)**.**

HISTORY: Original Rule entitled "Washing Facilities" adopted. F. and eff. May 18, 1965.

Amended: Rule renumbered as 300-3-3-.02 and Rule 300-1-3-.02, entitled "Interest," renumbered as 300-2-3-.02. F. May 20, 1966; eff. June 8, 1966.

Repealed: New Rule entitled "Penalty and Interest" adopted. F. Oct. 16, 1974; eff. Nov. 5, 1974.

Repealed: New Rule of same title adopted. F. June 29, 1979; eff. July 19, 1979.

Repealed: New Rule of same title adopted. F. Oct. 24, 1983; eff. Nov. 13, 1983.

Repealed: New Rule of same title adopted. F. Apr. 5, 1991; eff. Apr. 25, 1991.

Repealed: New Rule of same title adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Amended: F. June 25, 1998; eff. July 15, 1998.

Amended: F. Dec. 10, 2002; eff. Jan. 1, 2003, as specified by the Agency.

Amended: F. Jan. 24, 2020; eff. Feb. 13, 2020.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-3-.03 Refund and Adjustment Procedure

(1) Initiation by department. In the absence of a written request by an employer, the Commissioner may make a refund or adjustment to an account upon discovery of errors with respect to overpayment of amounts due, provided such amounts were assessed within the last seven (7) years.

(2) Request by employer.

(a) Any request for refund or adjustment of unemployment tax, interest, cost, administrative assessments or any combination of the foregoing must be made in writing and directed to the Commissioner.

(b) Such written request must be received by the Commissioner within three (3) years of the date the amount was assessed by the department.

(c) The specific basis for the refund or adjustment must be stated in the request.

(3) Review of the request.

(a) The Commissioner or his authorized representative shall have a reasonable time, normally not to exceed one hundred twenty (120) days, to review the request and, if the request is denied, to produce a written decision thereon.

(b) In the discretion of the Commissioner, a request for redetermination may be reviewed or reconsidered if it is received by the Commissioner within fifteen (15) days of the release date of the original decision and contains new relevant information that was not reviewed with the initial request.

(c) There shall be no right to an administrative appeal hearing of a decision by the Commissioner regarding a refund or adjustment request.

(4) If the request for refund or adjustment is granted by the Commissioner for an inactive employer account, a refund without interest shall be made:

(a) If the employer has no current employees;

(b) The account is current with the department; and

(c) The employer does not owe the department money for any purpose.

(5) If a refund or adjustment request is granted and the account of the employer with the Department is still active, the employer may, at its option, receive a refund without interest, or make the appropriate credit adjustment in a future tax and wage report, provided the account is current in every respect. If the account is not current no refund shall be made and adjustments will be made to future quarters as directed by the department.

(6) The experience rate history account created pursuant to O.C.G.A. Section 34-8-154 is strictly an account used to track the history of a particular employer's unemployment tax history. Nothing in this rule establishes an employer or any individuals in its employ the right to claim funds paid by the employer into the fund, regardless of whether the employer ceases business, or the experience rate history account of that employer is inactivated, terminated or otherwise ceases to exist.

Cite as Ga. Comp. R. & Regs. R. 300-2-3-.03

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(a)**.**

HISTORY: Original Rule entitled "Refund and Adjustment Procedure" adopted. F. Apr. 5, 1991; eff. Apr. 25, 1991.

Repealed: New Rule of same title adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Amended: F. Jun. 25, 1998; eff. July 15, 1998.

Amended: F. Jan. 24, 2020; eff. Feb. 13, 2020.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-3-.05 Charges to Experience Rating Account

(1) An employer shall be charged for all benefits paid as a consequence of the employer's failure to provide a timely written response to a claim for unemployment insurance benefits, regardless of whether the previous determination to pay benefits is later reversed on appeal or if an overpayment is established.

(2) An employer's account shall be charged and may not be relieved of charges, regardless of whether the associated determination to pay benefits is later reversed on appeal or if an overpayment is established, whenever an employer or an agent for that employer was at fault, without substantial good cause, for failing to respond timely or adequately to the request of the department for information relating to the associated claim for benefits that was subsequently improperly paid and

(a) The employer or an agent for the employer has failed to timely or adequately respond, during the current calendar year, to any requested reports of the department with respect to three (3) individual claims established; or

(b) The employer or an agent for the employer has failed to timely or adequately respond, during the same calendar year, to any requested reports of the Department with respect to three (3) individual claims established which also resulted in benefit overpayments.

(3) The restriction on relief from charges for the claim shall be imposed for each week of state or federal unemployment benefits that is determined to be an overpayment until the claimant is no longer eligible for unemployment benefits and no additional benefit payments are issued to the claimant.

(4) The restriction on relief from charges in this Rule shall be applicable to both contributory and reimbursable account employers.

(5) The limitations on charges to employers under O.C.G.A. § 34-8-157(b)(2) regarding wages paid at subsection (b)(2)(A), waiver of overpayments at subsection (b)(2)(C), and benefits paid for unemployment that is directly caused by a presidentially declared natural disaster at subsection (b)(2)(D), shall not apply to provide relief from charges restricted under this Rule.

(6) "Substantial good cause" for failure to respond timely or adequately to the request of the department for information relating to a claim for benefits shall require a showing of extenuating circumstances which prevented

the timely or adequate filing by the employer, or the employer's agent, as appropriate, and that such extenuating circumstances were beyond the employer's or the employer's agent's control.

(7) The statutory "cap" on benefit charges provided in O.C.G.A. § 34-8-157 shall not apply to Extended Benefits paid under O.C.G.A. § 34-8-197.

Cite as Ga. Comp. R. & Regs. R. 300-2-3-.05

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(a)**,** 34-8-157(d)**,** 34-8-157**.**

HISTORY: Original Rule entitled "Charges to Experience Rating Account" adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Amended: F. Jun. 25, 1998; eff. July 15, 1998.

Repealed: New Rule of same title adopted. F. Oct. 1, 2013; eff. Oct. 21, 2013.

Amended: F. Dec. 11, 2014; eff. Dec. 31, 2014.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-3-.17 Successorship

(1) Any legal entity who acquires by purchase, merger, consolidation or other means substantially all of the trade, business or assets of any employer and continues such business shall be deemed a successor to the employer from whom the business was acquired, subject to the mandatory and prohibited successorship provisions in subsections (g) and (h) of O.C.G.A. Section 34-8-153.

(2) When successorship is not otherwise required or prohibited, a rebuttable presumption of successorship shall arise if 90% or more of the predecessor's trade, business or assets were transferred.

(3) Factors to be considered by the Commissioner in deciding whether a successorship has occurred and whether successorship treatment is required or prohibited include, but are not limited to, the following:

(a) Continuity of workforce;

(b) Continuity of the predecessor's business enterprise;

1. Whether the same facility is used;

2. Whether the same customers are used;

3. Whether the business services the same geographic area;

4. Whether the same trade or business enterprise is continued;

5. Whether there are any significant changes in management and supervision of employees;

(c) Continuity of bargaining unit, if any. If there is a bargaining unit, did the acquirer:

1. Expressly assume the bargaining unit?

2. Expressly reject the bargaining unit?

3. Make any change in the craft designations?

4. Continue to use the same hiring hall?

5. Hire new employees such that the bargaining unit no longer represents a majority of the workers?

(d) Whether a hiatus in the business activities occurred. The length of the hiatus shall be considered by the Commissioner as follows:

1. When successorship is not otherwise required or prohibited, there shall be a rebuttable presumption in favor of successorship if the hiatus is less than two (2) weeks.

2. When successorship is not otherwise required or prohibited, there shall be a rebuttable presumption against successorship if the hiatus is two (2) weeks or more.

(e) Whether the employees of the predecessor had reason to believe that employment would continue.

(f) Substantially common ownership, management, or control over the trade or business acquired:

1. Whether, at the time of the transfer, there were any significant changes in ownership of the predecessor and the successor;

2. Whether, at the time of the transfer, the predecessor and the successor were owned by any of the same individual(s), any of the same legal entities, or any of the same legal entities which were owned by any of the same individual(s);

3. Whether, at the time of the transfer, any of the owners of the predecessor and the successor had familial or financial relationships without regard to the acquisition;

4. Whether, at the time of the transfer, the predecessor and successor concurrently employed substantially the same management or supervisory staff;

5. Whether, at the time of the transfer, any officer, major stockholder, or other person having charge of the affairs of the predecessor, or of the successor, had meaningful authority, directly or indirectly, by contract or in fact, regarding the affairs of the other;

6. Whether, at the time of the transfer, capital investments in the predecessor and the successor were supplied by any of the same individuals or legal entities;

7. Whether, at the time of the transfer, the operational financing of the predecessor and the successor were controlled or directed by any of the same individuals or legal entities.

(g) Whether or not the successor acquired the trade, business or assets of the predecessor solely or primarily for the purpose of obtaining a lower rate of unemployment tax contributions;

1. Whether the predecessor's business enterprise was active at the time of the acquisition;

2. The cost of acquiring the predecessor's trade or business;

3. Whether the cost of acquiring the predecessor was reasonably related to the market value of the predecessor's trade or business;

4. Whether the successor actually continued the business enterprise of the predecessor;

5. How long the successor continued the business enterprise activity of the predecessor;

6. Whether a substantial number of new employees were hired by the successor for performance of duties unrelated to the business enterprise activity conducted by the predecessor before the acquisition;

7. The potential unemployment insurance tax savings in contributions costs which favorable successorship treatment might achieve compared to the cost of the acquiring the predecessor's trade or business.

Cite as Ga. Comp. R. & Regs. R. 300-2-3-.17

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**,** 34-8-153**,** 34-8-157**.**

HISTORY: Original Rule entitled "Successorship" adopted. F. June 25, 1998; eff. July 15, 1998.

Amended: F. Dec. 9, 2005; eff. Jan. 1, 2006, as specified by the Agency.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-3-.18 Partial Transfer of Employment Experience

(1) Partial transfers of experience shall be subject to the mandatory and prohibited successorship provisions in subsections (g) and (h) of O.C.G.A. Section 34-8-153. The department shall consider, without limitation, the factors listed in Section 300-2-3-.17 to determine the applicability of subsections (g) and (h) of O.C.G.A. Section 34-8-153 to partial transfers of employment experience.

(2) When successorship is not otherwise required or prohibited, upon mutual agreement by both predecessor and successor, partial transfer of employment experience and payroll records of an employer may be approved if:

(a) A clearly identifiable or separable portion of the organization, trade or business was transferred as provided in O.C.G.A. Section 34-8-153.

(b) The acquiring unit continues to operate the acquired portion of such organization, trade or business and is a liable employer or becomes liable as provided by O.C.G.A. Section 34-8-153.

1. Where the successor is an employer or becomes an employer, application and agreement signed by both predecessor and successor are made by the successor employer within the two (2) calendar quarters following the quarter in which the acquisition occurred;

2. For good cause shown, time for filing such application may be extended not exceeding thirty (30) days;

3. Application and agreement shall be made on Georgia Department of Labor forms and shall include payroll and other information as required by such form; and

(c) Notice of said transfer was made as provided by Rule 300-2-2-.01.

(3) The predecessor and successor employers, after the formal application shall, upon request, file with the Georgia Department of Labor such other reports and forms as are deemed necessary.

(4) Upon receipt of the application and agreement, a transfer percentage will be determined by relating the total taxable payroll of the acquired portion for the eighteen (18) month period immediately preceding the date of acquisition to the total taxable payroll of the predecessor for the same period. In cases where taxable payroll information for the eighteen (18) month period is not available, taxable payroll for a lesser period may be used.

(5) When not otherwise required or prohibited, where the successor is a liable employer and acquires a liable employer and, at the time of acquisition, the predecessor's tax rate is higher than that of the successor, the successor's current rate shall continue until the end of the calendar year. The experience history of the predecessor

shall not be transferred to the successor. If the predecessor's tax rate at the time of acquisition is lower than or equal to the rate of the successor, the experience history shall be transferred to the successor and used in future rate calculations.

(6) When not otherwise required or prohibited, where a successor who is not a liable employer acquires an existing business and, at the time of acquisition, the tax rate is greater than the new employer rate, the successor shall be assigned the new employer tax rate. The experience history of the predecessor shall not be transferred to the successor. The successor shall retain the new tax rate until eligible for a rate computation based on the successor's own experience history.

(7) When not otherwise required or prohibited, where a successor who is not a liable employer acquires an existing business and, at the time of acquisition, the predecessor's tax rate is lower than the new employer tax rate, the experience history shall be transferred to the successor, and the successor shall retain the predecessor's tax rate for the remainder of the calendar year. The successor's tax rate for future years will be computed based on the combined experience history of the predecessor and successor.

(8) When not otherwise required or prohibited, where a successor employer acquires multiple predecessors, the experience history of any predecessor with a tax rate lower than the new employer tax rate shall be transferred, but the experience history of any predecessor with a tax rate higher than the new employer tax rate shall not be transferred.

(9) Termination of an employing unit's unemployment experience history account means the employer either has ceased doing business in Georgia with no reasonable expectation or intention to resume doing business in Georgia in the future or the employer has fallen below the threshold of minimum coverage for a particular category of employer as more fully described in O.C.G.A. Section 34-8-33. For example, an agricultural employer which no longer has ten or more individuals in the employ, or a non-profit employer which no longer has four or more individuals in its employ may request termination of coverage. In either event, an employer must specifically request, in writing, termination of its account, and specify the reason for the termination. A statement to the effect that the employer no longer has employees or has ceased doing business shall not suffice as a request for termination, but shall constitute grounds for inactivation of an account.

(a) Inactivation of an account means the account may be re-activated in the future. In such event, the unemployment insurance experience tax rate history of the account remains, and will be merged with future experience for purposes of tax rate calculation.

(b) The unemployment insurance experience tax rate history of a terminated account ceases to exist. In the remote event such an employer were to reactivate its account in the future, it would be assigned a new employer rate, without regard for its prior tax rate history or experience.

Cite as Ga. Comp. R. & Regs. R. 300-2-3-.18

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**,** 34-8-153**,** 34-8-157**.**

HISTORY: Original Rule entitled "Partial Transfer of Employment Experience" adopted. F. June 25, 1998; eff. July 15, 1998.

Amended: F. Dec. 9, 2005; eff. Jan. 1, 2006, as specified by the Agency.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 300. RULES OF GEORGIA DEPARTMENT OF LABOR

Chapter 300-2. EMPLOYMENT SECURITY LAW

Subject 300-2-4. UNEMPLOYMENT INSURANCE BENEFIT PAYMENTS

300-2-4-.05 Employer Supplemental Unemployment Benefit Payments

(1) Definitions. For the purposes of this Rule,

(a) The term "Supplemental Unemployment Benefits" shall have the same meaning as provided in O.C.G.A. Section 34-8-45;

(b) The terms "Supplemental Unemployment Benefit Plan" and "SUB Plan" shall mean the written agreement(s), contract(s), trust arrangement(s), and/or other instrument(s) providing for the payment of supplemental unemployment benefits; and

(c) The term "Trust" shall mean an organization described in 26 U.S.C. Section 501(c)(17).

(2) Supplemental unemployment benefits paid to an individual by a trust pursuant to a SUB plan approved by the department shall not be construed to be:

(a) Wages or compensation for personal services under Code Section 34-8-49; or

(b) Disqualifying income under Code Section 34-8-194(5)(A).

(3) Requirements for approval of plan. The following conditions must be met for approval of a SUB plan by the department:

(a) The employer must submit a written request for approval of the SUB Plan to the department;

(b) The request must be accompanied by a copy of the SUB plan;

(c) The SUB plan must:

1. Establish a trust from which supplemental unemployment benefits may be paid to qualifying unemployed workers;

2. Provide for the payment of unemployment benefits from the trust only for an employee's involuntary separation from the employer resulting from a:

(i) Reduction in work force,

(ii) Discontinuance of a plant or operation, or

(iii) Other similar conditions;

3. Not discriminate in favor of certain employees by either the classification of employees eligible for benefits or payment of the benefits themselves;

4. Establish objective eligibility standards for the payment of benefits;

5. Not permit benefit eligibility to be determined solely in the discretion of the employer or trustees;

6. Bind the trustees to act consistent with the SUB plan provisions; and

7. Require the trust's corpus and income to satisfy all liabilities to covered employees before any other purpose.

(4) Decision and appeal rights. The department shall notify the employer in writing whether the SUB plan has been approved or disapproved. There shall be no administrative right to appeal the decision of the department.

(5) Notice requirement. An employer shall notify the department of any alteration or amendment to an approved SUB plan by submitting a written copy of any such alteration or amendment to the department for approval. Approval of a SUB Plan may be revoked for any payment from the trust to an individual issued after the effective date of any SUB plan alteration or amendment not submitted to the department for approval.

(6) This rule shall apply to any SUB plan submitted for approval to the Department, or altered or amended, on or after January 1, 2025.

Cite as Ga. Comp. R. & Regs. R. 300-2-4-.05

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**,** 34-8-190(a)**.**

HISTORY: Original Rule entitled "Issuance of Checks" was filed on October 21, 1975; effective November 10, 1975.

Amended: Rule repealed and a new Rule of same title adopted. Filed June 29, 1979; effective July 19, 1979.

Amended: Rule repealed and a new Rule entitled "Issuance of Replacement Checks" adopted. Filed October 24, 1983; effective November 13, 1983.

Amended: Rule entitled "Issuance of Replacement Checks" renumbered as 300-2-4-.06 and Rule entitled "Employer Supplemental Payments" renumbered as 300-2-4-.05. Filed January 9, 1989; effective January 29, 1989.

Repealed: New Rule of same title adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Amended: Rule retitled "Employer Supplemental Unemployment Benefit Payments". F. Jun. 25, 1998; eff. July 15, 1998.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 300. RULES OF GEORGIA DEPARTMENT OF LABOR

Chapter 300-2. EMPLOYMENT SECURITY LAW

Subject 300-2-5. APPEALS

300-2-5-.01 Employer Tax Liability Appeals

(1) For the purposes of this rule, "tax liability" shall mean the status of an employing unit as a liable or not liable employer. It shall not mean any specific sum that has been assessed or specific tax rate that has been assigned to an employing unit.

(2) Determination of liability.

(a) Liability for unemployment insurance taxes shall be based upon the definitions found in the Employment Security Law, primarily to include "employing unit", "employer", "employment", and "wages". Definitions of these same terms from the common law or other state or federal laws shall not be controlling. Likewise, neither the language of a contract, such as an independent contractor agreement, nor a party's belief about the status of a worker shall be controlling. A determination of unemployment insurance tax liability shall be based on the true underlying nature of the relationship between a worker and an entity.

(b) Any entity ("employing unit") that remunerates any individual for the performance of personal services in this state shall cooperate with the department for the purposes of determining unemployment insurance tax liability.

1. It shall be the duty of any such employing unit to ensure it is either compliant with the unemployment insurance reporting and tax requirements of the law and these rules, or that it is entitled to a specific statutory exemption from such requirements.

2. In any administrative proceeding before the department or Office of State Administrative Hearings, an employing unit shall bear the burden of proof to show it is entitled to an exemption from the reporting and tax requirements of the law and these rules.

3. If an individual is remunerated by a different entity than the one for whom such personal services are actually performed, the entity remunerating the individual shall have the duty of ensuring compliance with the reporting and tax requirements of the law and these rules. Such entity shall:

(i) Cooperate in disclosing to the department:

(I) The identity of any entity for whom the individual performed the personal services at issue; and

(II) The frequency and nature of the relationship, including any written agreements governing the payment of the wages at issue and any commonality of ownership with any such entity; and

(ii) Have the burden of proof to show the services are exempt from unemployment insurance taxes, or, if such services are not exempt, to show liability for the services should be assigned to another entity, whether through the agency provisions of O.C.G.A. Section 34-8-34 or otherwise.

4. Failure to cooperate with the department or to meet the burden of proof may result in liability being assigned to the entity remunerating the individual.

(c) The determination as to the unemployment insurance tax liability of any employing unit shall be based upon the information contained in a properly executed Form DOL-1 or Form DOL-1A, "Employer Status Report", or Form

DOL-1G, "Registration of Governmental Organizations", together with other available information and reports of investigations.

1. For the purpose of determining liability of any employing unit as defined in O.C.G.A. Section 34-8-33,"week" means a period of seven (7) consecutive calendar days beginning with the first day of the calendar week and ending at midnight on the last day of such calendar week during a calendar year. If any such week includes December 31 and January 1, the days up to January 1 shall be deemed one calendar week and the days beginning January 1 another such week.

2. The employing unit shall be promptly notified of the determination and the reasons thereof.

(3) Appeals from a determination of tax liability.

(a) Any interested party who claims to be aggrieved by a determination of unemployment insurance tax liability may protest the findings contained in the determination and such protest, in writing, shall be deemed as an appeal from such determination.

1. In addition to appeals from a determination of tax liability, the law or these rules may provide the right to an administrative appeal hearing to protest a specific unemployment insurance tax related determination made by the department. When such a right has been specifically provided in the law or these rules, the protest shall be handled in accordance with the procedures set forth in this rule, unless the law or rules provide that the Commissioner shall preside at the hearing and be the ultimate decision maker.

2. There shall be no right to an administrative appeal hearing to protest any unemployment insurance tax determination unless such a right is specifically provided in the law or these rules.

3. Neither the Unemployment Insurance Appeals Tribunal nor Board of Review shall have jurisdiction over an appeal of an unemployment insurance tax liability determination.

4. The filing of an appeal shall not stop the accrual of penalty or interest on delinquent reports and taxes.

(b) The protest shall set forth the specific grounds for the protest and shall be filed with the unit in the department which released the determination within fifteen (15) days of the date of mailing of the tax liability determination. An appeal shall be considered timely filed with the department if it is postmarked or hand delivered within fifteen days of the mailing date of the determination of liability. For purpose of these rules, a postal meter mark will not be considered to be a postmark. Determinations which are appealed via alternative means of delivery such as electronically, private courier, facsimile transmittal, or otherwise in parcels lacking physical evidence of delivery by the U.S. Postal Service shall be deemed filed the date the appeal is received by the department pursuant to Official Code of Georgia Annotated Section 50-13-23.

(c) The department shall promptly compile sufficient copies of the record and forward them with the appeal to the Office of State Administrative Hearings (OSAH) where it will be processed in accordance with the Georgia Administrative Procedures Act (O.C.G.A. Section 50-13-1, et seq.).

(d) In preparation for a hearing before the Office of State Administrative Hearings, any interested party shall be allowed to examine or review relevant confidential department records in addition to those filed with the record and appeal to the Office of State Administrative Hearings. A written request for such examination or review must be received by the department reasonably in advance of the scheduled hearing. The request must be consistent with the disclosure provisions of the Employment Security Law at O.C.G.A. Section 34-8-120, et seq.

(4) Appeals from the employer tax liability determination rendered by the Administrative Law Judge shall be made directly to Superior Court and not to the board of review. The decision of the Administrative Law Judge shall become final and binding thirty (30) days from the date the Administrative Law Judge's final order is dated and filed with the Office of State Administrative Hearings unless, prior to the expiration of the thirty (30) day period, a petition for judicial review is filed with the Superior Court as provided by Official Code of Georgia Annotated

Section 50-13-19. No stay shall operate after the expiration of the thirty (30) day appeal rights to Superior Court. The Commissioner shall be a party at interest to such decision.

(a) A party at interest who has filed an appeal for judicial review to the Superior Court, may, upon request, be supplied information from the records of the department to the extent necessary for the proper presentation of an appeal to the Superior Court. The request must be consistent with the confidentiality provisions of O.C.G.A. Section 34-8-120, et seq.

(b) Service. A petition for judicial review to Superior Court must join the Commissioner as a party at interest in the action. Timely service may be perfected upon the Commissioner either personally or by mail at the Georgia Department of Labor, 148 International Boulevard, N.E., Atlanta, Georgia 30303-1751. Service by any other means shall not be sufficient.

Cite as Ga. Comp. R. & Regs. R. 300-2-5-.01

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**.**

HISTORY: Original Rule entitled "Maintenance and Inspection" adopted. F. and eff. May 18, 1965.

Repealed: New Rule entitled "Regulations Relating to the Determination of Liability to Employers and Appeals from such Determinations" adopted. F. May 20, 1966; eff. June 8, 1966.

Repealed: New Rule entitled "Employer Liability Appeals" adopted. F. Oct. 16, 1974; eff. Nov. 5, 1974.

Repealed: New Rule of same title adopted. F. Nov. 4, 1976; eff. Nov. 24, 1976.

Repealed: New Rule of same title adopted. F. June 29, 1979; eff. July 19, 1979.

Repealed: New Rule of same title adopted. F. Oct. 24, 1983; eff. Nov. 13, 1983.

Amended: F. Jan. 9, 1989; eff. Jan. 29, 1989.

Repealed: New Rule of same title adopted. F. Aug. 28, 1992; eff. Sept. 17, 1992.

Repealed: New Rule entitled "Employer Tax Liability Appeals" adopted. F. Jan. 15, 1998; eff. Feb. 6, 1998, as specified by the Agency.

Amended: F. June 25, 1998; eff. July 15, 1998.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 300. RULES OF GEORGIA DEPARTMENT OF LABOR

Chapter 300-2. EMPLOYMENT SECURITY LAW

Subject 300-2-7. REQUIREMENTS FOR EMPLOYEES AND EMPLOYERS

300-2-7-.12 Limited Liability Companies

(1) Tax treatment of entity.

(a) Limited liability companies ("LLC") and other similar pass-through entities shall be treated the same as partnerships for the purposes of unemployment contributions.

1. If such entity can demonstrate to the satisfaction of the Commissioner that it is receiving some other type treatment for purposes of federal income taxation, then the Commissioner shall consider that fact in determining whether remuneration paid constitutes taxable wages for purposes of the Employment Security Law.

2. If an LLC is treated as a corporation for federal income tax purposes, the LLC shall likewise be treated as a corporation for purposes of taxation under the Employment Security Law.

(b) This rule does not modify the application of O.C.G.A. Section 34-8-34 with respect to the definition of an employing unit or of O.C.G.A. Section 34-8-33 with respect to the definition of an employer.

(c) An LLC, like any other covered employer, shall provide the department with its Federal Employer Identification Number when requested or required on any form, determination or letter instruction from the department.

(2) Liability of members.

(a) If management of the LLC is vested in its members, those members who are actively involved in management shall be deemed jointly and severally liable for payment of unemployment contributions.

(b) If management of the LLC is vested in one or more appointed managers who are not members of the LLC, then, in addition to such managers, all members of the LLC may nonetheless be deemed jointly and severally liable for payment of unemployment contributions, provided, however, any member who can demonstrate to the satisfaction of the Commissioner of Labor that the member has no legal authority or control over whether unemployment contributions are paid or employers' quarterly wage and tax reports are filed can be relieved of liability.

Cite as Ga. Comp. R. & Regs. R. 300-2-7-.12

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**.**

HISTORY: Original Rule entitled "Limited Liability Companies" adopted. F. Jun. 25, 1998; eff. July 15, 1998.

Amended: New title "Limited Liability Companies. Amended." F. Dec. 11, 2014; eff. Dec. 31, 2014.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-7-.13 Independent Contractors

(1) The term "independent contractor" is not defined or used in the Employment Security Law. Liability for unemployment insurance taxes shall be based on the relevant statutory definitions in the Employment Security Law, as further set forth in Rule 300-2-5-.01.

(2) In applying the first prong of the test specified in O.C.G.A. Section 34-8-35(f), it shall not be sufficient that the entity who remunerated the individual did not exert significant direction and control over the performance of the services. It must be proved that the individual was free from significant direction and control from the entity who remunerated the individual and any other entity for whom the individual actually performed the services for which remuneration was paid. Personal services shall not be excluded from unemployment insurance coverage solely because an entity that exercised significant direction and control over the performance of the services was not the same entity that remunerated the individual for such services.

(3) In applying the second prong of the test specified in O.C.G.A. Section 34-8-35(f), it shall not be sufficient that the individual simply holds a professional or occupational license. It must be proved the individual performs the licensed services in question for clients, patients or customers other than the employing unit. Such services must be in the same occupation or line or work as being performed for the employing unit.

Cite as Ga. Comp. R. & Regs. R. 300-2-7-.13

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**.**

HISTORY: Original Rule entitled "Independent Contractors" adopted. F. Jun. 25, 1998; eff. July 15, 1998.

Amended: New title "Independent Contractors. Amended." F. Jan. 29, 2015; eff. Feb. 18, 2015.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 300. RULES OF GEORGIA DEPARTMENT OF LABOR

Chapter 300-2. EMPLOYMENT SECURITY LAW

Subject 300-2-8. GOVERNMENTAL AND NON-PROFIT ACCOUNTS

300-2-8-.03 Employers Electing to Reimburse in Lieu of Paying Contributions

(1) No eligible employer may change its method of payment from a reimbursable basis to a contributory basis or from a contributory basis to a reimbursable basis unless:

(a) There are no unpaid debts, taxes, contributions, reimbursement amounts, penalty, interest or recording fees outstanding against such employer; and

(b) The employer has completed two (2) calendar years under the prior method (reimbursable basis or contributory basis).

(2) Election to change from reimbursable to contributory.

(a) In any case in which an employer was first a contributor, then a reimburser, and now terminates such election; according to O.C.G.A. Section 34-8-158(d)(2), such employer shall have an employment experience rating computation as provided in O.C.G.A. Section 34-8-155. This computation shall be computed on the basis of all the employer's experience (contribution period and reimbursement period). The period of reimbursement will be considered a zero-balance period; provided, that all reimbursements billed to the employer are paid.

(b) In any case in which any employer having no prior coverage elects to be on a reimbursable basis and who, at a later date, terminates such election; according to O.C.G.A. Section 34-8-158(d)(2), such employer shall have an employment experience rating computation as provided in O.C.G.A. Section 34-8-155. The computation shall be computed on the basis of all the employer's experience (the reimbursement period only). The period of reimbursement will be considered a zero-balance period, provided that all reimbursements billed to the employer are paid.

(3) Election to change from contributory to reimbursable.

(a) In any case in which an employer was first a reimburser, then a contributor, and now elects reimbursement, such employer shall have its reserve balance (positive or negative) remain fixed as of the completion of processing of the last quarter of the year preceding the change in method of payment. Such reserve shall be frozen in the event the employer subsequently elects to return to the contributory method.

(b) In any case in which an employer on contributory basis now elects reimbursement, such employer shall have its reserve balance (positive or negative) remain fixed as of the completion of processing of the last quarter of the year preceding the change in method of payment. Such reserve will be frozen in the event the employer subsequently elects to return to the contributory method of payment.

(4) The standard of acceptance of securities for deposit, as required by law, shall be the same as that required of trustees under Georgia law for investment in bonds and other securities as set forth in O.C.G.A. Sections 53-8-6 or 53-13-54. Such securities shall include, but are not limited to, the following:

(a) Bonds or other securities authorized by or issued by this state;

(b) Direct and general obligations of the United States Government;

(c) Obligations unconditionally guaranteed by the United States Government;

(d) Obligations of agencies of the United States Government issued by the:

1. Federal Land Bank;

2. Federal Home Loan Bank;

3. Federal Intermediate Credit Bank; or

4. Central Bank for Cooperatives.

(e) Deposits of funds at interest in any chartered state or national bank or trust company located in this state and which is insured by the Federal Deposit Insurance Corporation to the extent of the insurance;

(f) Accounts and certificates of state-chartered associations and federal savings and loan associations, which are insured by the Federal Savings and Loan Insurance Corporation to the extent of the insurance.

(g) Irrevocable letters of credit which name the Commissioner of Labor as obligee.

(5) Acceptance of cash deposit, surety bond and/or acceptable securities may be subject to the approval of a committee of no less than three (3) employees of the department (one of whom is an attorney) appointed by the Commissioner.

(a) Amount. The amount of the securities required by this subsection shall be equal to two and seven-tenths percent (2.7%) of the organization's taxable wages paid for employment as defined in O.C.G.A. Section 34-8-49 for the four (4) calendar quarters immediately preceding the effective date of election or anniversary of the effective date of election, whichever date shall be most recent and applicable, or twenty-six (26) times the maximum potential weekly benefit amount as provided in O.C.G.A. Section 34-8-193, whichever amount is higher. If the organization did not pay wages in each of such four (4) calendar quarters the amount of the securities shall be as determined by the Commissioner.

(b) The effective date of a bond, irrevocable letter of credit or other type security instrument shall cover the period of time which equals the benefit year of any claim for benefits which could have been filed by an employee of the employing unit as of the date of notification by the Department to the employing unit of the option to be a reimbursable employer.

(6) Any amount owed to the department by an employing unit which has elected to reimburse benefits paid in lieu of contributions shall be due and payable on or before the thirtieth (30th) day after the release date of the Reimbursable Employers Quarterly Bill, Form DOL-621.

(7) Reimbursable employer benefit costs. In electing reimbursable status, a reimbursable employer agrees to reimburse the benefit trust fund all chargeable benefit costs without the risk sharing and cost sharing benefits of the contributory employer method. All the risk for a reimbursable employer's benefit costs shall be born by the reimbursable employer. Except as provided in subparagraph (b) or otherwise specifically provided by the law or these rules, liability for reimbursable employer benefit costs shall not be shifted to the benefit trust fund, contributory employers, or the department.

(a) A reimbursable employer shall reimburse the unemployment trust fund the full cost of all chargeable benefits paid even if the decision to pay such benefits is later reversed on appeal, thus resulting in a benefit overpayment. If and when the overpaid benefits are collected, the employer's account shall be credited the amount collected.

(b) Pursuant to O.C.G.A. Section 34-8-157(b)(2)(C), benefits shall not be charged to the account of a reimbursable employer when an overpayment is waived.

Cite as Ga. Comp. R. & Regs. R. 300-2-8-.03

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**.**

HISTORY: Original Rule entitled "Employers Electing to Reimburse in Lieu of Paying Contributions" adopted. F. Jun. 25, 1998; eff. July 15, 1998.

Amended: F. Jan. 24, 2020; eff. Feb. 13, 2020.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

300-2-8-.05 Reimbursable Employer Appeal to the Department of Amount Due

(1) Pursuant to O.C.G.A. Section 34-8-159(4), the amount due specified in any bill to a reimbursable employer shall be conclusive on the organization unless the organization files an application with the Commissioner for a redetermination not later than fifteen (15) days after the bill was mailed to its last known address or otherwise delivered to it, setting forth the grounds to support a redetermination, including, for each disputed charge: the specific employee(s), the specific amount disputed for each employee, and the specific reason the charge for each employee is disputed. The Commissioner may reject an application for redetermination that fails to comply with the requirements of this paragraph. An application rejected by the Commissioner shall not toll the fifteen (15) day deadline to apply for reconsideration.

(2) No employer shall have standing to contest reimbursable benefit charges made in accordance with a benefit eligibility determination, redetermination, or decision of an administrative hearing officer or Board of Review, except upon the ground that such benefit reimbursements were charged for an individual that was not in liable employment for the employer and only in the event that the employer was not a party to a determination, redetermination, or decision, or to any other proceedings in which liability for the individual was determined.

(3) The Commissioner shall be afforded a reasonable amount of time to review the application (ordinarily ninety (90) days) and issue a redetermination. The reimbursable employer shall have an additional fifteen (15) days after the redetermination is mailed or delivered in which to appeal in writing for a hearing. If no such request is made within that time the redetermination becomes final and no further appeal is allowed.

(4) Hearings on such appeals shall be conducted by the Office of State Administrative Hearings. The amount due as found by the decision of said office shall be conclusive on the organization and the Department of Labor unless the organization or the Department of Labor files an appeal to the Superior Court not later than fifteen (15) days after the written decision was mailed or otherwise delivered by the Office of State Administrative Hearings to the last known address of the organization and the Department of Labor.

Cite as Ga. Comp. R. & Regs. R. 300-2-8-.05

AUTHORITY: O.C.G.A. §§ 34-2-6(a)(4)**,** 34-8-70(b)**.**

HISTORY: Original Rule entitled "Reimbursable Employer Appeal to the Department of Amount Due" adopted. F. Jun. 25, 1998; eff. July 15, 1998.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 300. RULES OF GEORGIA DEPARTMENT OF LABOR

Chapter 300-7. INSPECTION-CHILD LABOR REGULATIONS

Subject 300-7-2. CHILD LABOR - HAZARDOUS OCCUPATIONS

300-7-2-.05 Required Workplace Posters

Any employer of a minor or establishment where a minor is employed shall post and maintain, in places readily accessible to employees, printed statements concerning the regulation of employment of minors as the Commissioner of Labor may prescribe. Copies of any such statements shall be made available, free of charge, on the Georgia Department of Labor website.

Cite as Ga. Comp. R. & Regs. R. 300-7-2-.05

AUTHORITY: O.C.G.A. § 39-2-19**.**

HISTORY: Original Rule entitled "Required Workplace Posters" adopted. F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 375. RULES OF DEPARTMENT OF DRIVER SERVICES

Chapter 375-5. DRIVER TRAINING AND DRIVER IMPROVEMENT

Subject 375-5-5. FOR-HIRE ENDORSEMENTS

375-5-5-.04 Qualifications for Issuance of a For-hire License Endorsement

(1) For-hire license endorsement applicants must be at least 18 years of age.

(2) Applicants must possess a valid Georgia driver's license.

(3) Must pass a criminal background check in accordance with the provisions of O.C.G.A. § 40-5-39.

(4) Must be a U.S. citizen or submit proof of lawful status.

Cite as Ga. Comp. R. & Regs. R. 375-5-5-.04

AUTHORITY: O.C.G.A. §§ 40-5-4**,** 40-5-39**,** 40-16-2**,** 40-16-5**.**

HISTORY: Original Rule entitled "Qualifications for Issuance of Chauffeur's Permit" adopted. F. May 10, 2006; eff. May 30, 2006.

Amended: F. Jan. 22, 2013; eff. Feb. 11, 2013.

Amended: New title "Qualifications for Issuance of a For-hire License Endorsement." F. Apr. 28, 2016; eff. May 18, 2016.

Amended: F. Oct. 11, 2024; eff. Oct. 31, 2024.

Department 375. RULES OF DEPARTMENT OF DRIVER SERVICES

Chapter 375-5. DRIVER TRAINING AND DRIVER IMPROVEMENT

Subject 375-5-6. DUI ALCOHOL OR DRUG USE RISK REDUCTION PROGRAM

375-5-6-.15 Intervention Component

(1) Programs shall only use the Intervention Component designated by the Department and should adhere to its policies and procedures governing the Risk Reduction Program.

(2) An Intervention Component contract between the Program and Student or prospective Student must be executed before the Intervention Component can be administered.

(3) The Intervention Component shall only be taught by Department certified Instructors.

(4) The Intervention Component shall be conducted in accordance with the following requirements:

(a) Programs shall schedule the Intervention Component so that all Sessions are completed within four weeks, with no more than two Sessions scheduled in a single day.

(b) Intervention Component course delivery, content, and sequence of instruction shall be in accordance with the Department designated Instructor's manual.

(c) The Intervention Component shall have a minimum of five paid contracts for Students planning to attend the scheduled course dates and can have no more than the maximum allowed by the Program's Certification, up to a maximum of 40 Students. A student may only be counted towards the five paid contracts a maximum of three times during the validity of an Assessment.

(d) Intervention Component courses may be instructed, canceled, or rescheduled at the discretion of the Owner if fewer than five Students appear for the first Session.

(e) No Students from one Intervention Component course may be combined with Students from another Intervention Component course to complete Sessions. However, a Student with an excused absence may attend another Intervention Component course to complete missed Sessions. An absence is considered excused if the Student is called for military duty, has a personal medical emergency or a medical emergency involving an immediate family member, or there is a death in the Student's immediate family. Other absences may be excused at the Program Owner's discretion.

(f) All Students shall be required to attend the Intervention Component for the entire 20 hours, and no Student may be admitted late or dismissed early from any Session;

(g) Intervention Component classes shall be held in accordance with the course schedule on file with the Department. Class schedules and all changes shall be submitted to the Department prior to the beginning of class.

(h) A class roll following a format prescribed by the Department shall be signed by each Student at the beginning of each Session;

(i) A class roll following a format prescribed by the Department shall be signed by the Instructor at the end of the final Session;

(j) Reasonable accommodations shall be provided for Students who are disabled and/or need assistance to read or write.

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.15

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Intervention Component" adopted. F. July 24, 2009; eff. August 13, 2009.

Amended: F. May 7, 2015; eff. May 27, 2015.

Amended: F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.16 Program Records

(1) **Confidentiality**. Program records shall be maintained in accordance with the confidentiality provisions of Ga. Comp. R. & Regs. R. 375-5-6-.24.

(2) **Required records**. All Program records shall be maintained at the Program's certified location. Each Program shall make available and accessible for inspection and copying by the Department all records for the periods set forth in policy.

(3) **Student Contracts.**

(a) Each Program and Student or prospective Student shall enter into a written contract for both the Assessment Component and Intervention Component, and a copy of the executed contract shall be furnished to the Student prior to the delivery of any service.

(b) The original Assessment Component and Intervention Component contracts shall be maintained by the Program for a period of three years from the date of execution.

(c) All Assessment Component and Intervention Component contracts shall follow a format prescribed by the Department and shall contain all information and provisions required by the Department.

(d) All contracts shall include the Program's "Doing Business As" (DBA/Trade) Name, Street Address, City, State, Zip Code, Telephone Number, and assigned Certification Number, as assigned by the Department, printed at the top of the form.

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.16

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Program Records" adopted. F. July 24, 2009; eff. August 13, 2009.

Amended: F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.18 Program Location and Hours of Operation

(1) Programs shall only operate in locations that have been certified by the Department. The Department reserves the right to deny any location at the Department's discretion.

(2) Programs shall only hold courses in classrooms that have been certified by the Department.

(3) No program applying for certification shall share the same entrance with a facility where alcoholic beverages are sold or distributed.

(4) No program office or classroom shall be located within a private residence.

(5) Except as provided in subsection (11) below, program offices and classrooms shall be located on the same premises.

(6) The full certified program name and business hours shall be displayed and clearly visible from the outside of the premises.

(7) Program classrooms must have a minimum of 300 square feet of useable space. Program classrooms shall be certified to offer services at 20 square feet per person, up to a maximum of 40 students. Programs licensed prior to the enactment of the 300 square foot minimum may continue to utilize existing classrooms that satisfied the prior requirement of 250 square feet. Such programs may not add new classrooms that are less than 300 square feet in size. The maximum number of students per class determined by the Department does not supersede the occupancy load or maximum for the building determined by the local governing entity (i.e., county or city fire marshal, inspector, or agent).

(8) The program's certification shall be displayed in a conspicuous location on the premises of the program.

(9) Programs that are in compliance with the rules and regulations of the Department may apply to operate Satellite Locations.

(10) No satellite program shall operate without first being certified by the Department.

(11) Satellite locations shall meet all location and facility requirements as outlined in these rules and regulations, except as follows:

(a) Student or Program records may be maintained at the main program location;

(b) Programs may use the telephone number of the main program location;

(c) Programs may perform administrative duties at the main program location.

(12) Any school or classroom facility utilized or approved for the purposes of a DUI Alcohol or Drug Use Risk Reduction program shall comply with the requirements set forth by the Americans with Disabilities Act of 1990, before certification is issued. The owner shall certify to the Department that the facility complies with the Act and its implementing regulations.

(13) Any school, office, or classroom facility utilized or approved for the purpose of a DUI Alcohol or Drug Use Risk Reduction program shall be clean and safe from health hazards, such as, but not limited to, rodents, pest infestation, and mold.

(14) (a) The Department may develop policies and procedures for the delivery of remote classroom instruction for certified DUI Alcohol or Drug Use Risk Reduction programs.

(b) A certified DUI Alcohol or Drug Use Risk Reduction program may utilize remote services for classroom instruction and the administration of assessments. Such instruction, training, and assessments may be done via web services, such as, but not limited to, Skype, Zoom, or Webex. Instruction must be synchronous allowing for real-time instruction and interaction in a specific virtual place, through a specific online platform, at a specific time.

(c) Schools utilizing remote classroom methods must notify the Department at least 24 hours prior to the beginning of class and keep rosters and required documents of students enrolled in these programs pursuant to existing rules and regulations. Such programs shall continue to be subject to all monitoring, training, and auditing pursuant to existing Department rules and regulations.

(15) Change of Location

(a) Each Program Owner shall submit a Program Relocation application in writing at least 30 days prior to any change in the Program location.

(b) No change of Program location shall be approved by the Department without a site inspection of the new premises.

(c) No Program shall operate in any new location until Certification has been granted by the Department and displayed onsite.

(d) Within at least 30 days of relocation approval, the Program shall send written notification, prior to changing locations as approved by the Department, to all Students who have either a valid assessment on file that have not completed the Intervention Component; been assessed within one year prior to the move who have not started; or completed the Program.

(e) If a Program relocates 10 or more miles from its original location, students with a valid Assessment who have not completed the Intervention Component may cancel their Intervention contract and receive a full refund or transfer to a Program of their choice at no charge. The Assessment components completed by Students within one year prior to the move who have not started or completed the Program shall be transferred to another Program of the Student's choice at no charge. Students may cancel their Intervention Component contracts with a Program that is relocating, and they shall receive a full refund upon such cancellation.

(f) Upon applying to the Department for a change of location, the Program shall post a notice of its request to move the Program. Such notice shall be clearly displayed at the Program location stating the proposed new location address. The proposed new location shall be specified in the notice with complete address and mileage distance from the present location. The notice shall also inform Students of their right to transfer to another Program and/or to cancel their Intervention Component contract with the Program and receive a full refund.

(g) Any Program that has applied for a change of location shall provide written notice of its application to any prospective Student or Offender prior to executing an Assessment Component or Intervention Component contract.

(h) No Program relocation shall cause any Student to have Intervention course sessions in more than one location except in cases of emergency. Programs shall request emergency relocations to the Department within five business days.

(16) Hours of Operation

(a) Each Program shall maintain business hours of at least 15 hours per week, half of which must fall within the Department's normal business hours.

(b) Each Program shall notify the Department of its business hours upon application for Certification.

(c) Each Program shall report any deviations from the Program's set business hours to the Department, in writing, at least 48 hours in advance. In cases of an emergency, notification should be sent to the Department as soon as possible.

(d) Program staff shall be available during business hours to answer the telephone, furnish information about the Program's operation, verify services provided, and to produce records and documentation requested by the Department.

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.18

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Program Location and Facilities" adopted. F. July 24, 2009; eff. August 13, 2009.

Amended: F. Mar. 25, 2014; eff. Apr. 14, 2014.

Amended: New title "DUI Alcohol or Drug Use Risk Reduction Program Location and Facilities." F. Aug. 12, 2020; eff. Sept. 1, 2020.

Amended: F. Jan. 14, 2021; eff. Feb. 3, 2021.

Amended: New title, "Program Location and Hours of Operation." F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.19 [Repealed]

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.19

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Program Hours of Operation" adopted. F. July 24, 2009; eff. August 13, 2009.

Repealed: F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.20 [Repealed]

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.20

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Change of Program Location" adopted. F. July 24, 2009; eff. August 13, 2009.

Repealed: F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.21 Program Closure

(1) **Permanent Closures**

(a) Any Program that intends to permanently cease operations shall notify the Department in writing at least 30 days prior to the closure date stated in the notification.

(b) Any Program that intends to permanently cease operations shall post a notice of its intent to close in a conspicuous area at the Program location at least 30 days prior to the closure date stated in the notification.

(c) If a Program intends to permanently cease operations, Students with a valid Assessment who have not completed the Intervention Component may cancel their Intervention contract and receive a full refund or transfer to a Program of their choice at no charge.

(d) Any Program that intends to permanently cease operations shall notify students who have completed an Assessment Component but have not started the Intervention Component. Such notification shall be sent within five business days of notifying the Department. The notification shall indicate that the Student may cancel their Intervention contract and receive a full refund or transfer to a Program of their choice at no charge.

(e) Any Program that permanently ceases operations shall securely destroy the following materials within five business days of closing:

1. The official Program Certification; and

2. All Program Records.

(f) A Program that is permanently closed shall cease all advertising and Program operations.

(2) **Temporary Closures**

(a) A Program may request to temporarily cease operations for a period of up to 90 days.

(b) A Program approved by the Department to temporarily cease operations shall deliver the previous five years of Program records to the Department within five business days.

(c) A Program may be approved for temporary closure no more than two times within a four-year period.

(d) A Program must be in good standing with the Department to be eligible for temporary closure, which consists of but is not limited to the following:

1. Have no previous outstanding violations; and

2. Have no outstanding fees or fines with the Department.

(e) A Program that has been approved for temporary closure shall cease all advertising and Program operations.

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.21

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Program Closure" adopted. F. July 24, 2009; eff. August 13, 2009.

Amended: F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.22 [Repealed]

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.22

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Student Contracts" adopted. F. July 24, 2009; eff. August 13, 2009.

Note: Correction of typographical error in Rule title on SOS Rules and Regulations website as requested by the Agency. In accordance with the Official Compilation Rules and Regulations of the State of Georgia (as published August 13, 2009), "Student Contacts" corrected to "Student Contracts." Effective October 19, 2018.

Repealed: F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.23 Certificates of Completion

(1) Certificates of completion shall be issued to Students within one business day, but no more than 48 hours, after the Student has successfully completed all Program requirements, in the manner prescribed by the Department.

(2) All information contained on the certificate of completion shall be complete and accurate. Excessive errors, as determined by the Department, may result in adverse action. No student shall be issued more than one certificate of completion for a specific course.

(3) No certificate of completion shall be generated or issued to a Student prior to successful completion of the Intervention Component.

(4) Replacement certificates of completion shall be provided to a Student within five business days of any such request. Programs may charge a fee of up to $20.00 for a replacement certificate. Programs shall verify their records to confirm that each Student has completed the Intervention Component prior to issuing a replacement certificate.

(5) Immediately upon discovery, Programs shall notify the Department of any issuance of fraudulent or fictitious certificates of completion. Failure to report such an event may result in an administrative fine, Suspension, and/or Revocation of the Program's Certification.

(6) Fraudulent falsification or alteration of program records, including certificates of completion and replacement certificates, may result in Suspension or Revocation of Program and/or Instructor's Certification. Additionally, the Department may impose civil penalties and/or pursue criminal charges.

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.23

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Certificates of Completion" adopted. F. July 24, 2009; eff. August 13, 2009.

Amended: F. Oct. 11, 2024; eff. Oct. 31, 2024.

375-5-6-.24 Confidentiality of Records

All Program records that identify any Student or prospective Student by name or inference shall be maintained as confidential and shall not be released to any person, other than the Department, without the written consent of the Student/prospective Student, upon court order, or as otherwise required by law.

Cite as Ga. Comp. R. & Regs. R. 375-5-6-.24

AUTHORITY: O.C.G.A. §§ 40-5-82**,** 40-5-83**.**

HISTORY: Original Rule entitled "Confidentiality of Records" adopted. F. July 24, 2009; eff. August 13, 2009.

Amended: F. Oct. 11, 2024; eff. Oct. 31, 2024.

Department 391. RULES OF GEORGIA DEPARTMENT OF NATURAL RESOURCES

Chapter 391-2. COASTAL RESOURCES

Subject 391-2-4. SALTWATER FISHING REGULATIONS

391-2-4-.11 Bait Minnow Trapping

(1) **Purpose.** The purpose of these Rules is to implement the authority of the Board of Natural Resources to promulgate rules and regulations to regulate the times, places, numbers, species, sizes, manner, methods, ways, means, and devices of taking, capturing, transporting, storing, selling, and using wildlife to conserve bait minnows.

(2) **Definitions.**

(a) "Bait Minnow" means any member of the family Fundulidae, including but not limited to mummichog killifishes, commonly known as mud minnows, but not including domestic fish.

(b) "Bait Minnow Trap" means a rectangular or cylindrical cage or structure which is constructed of hardware cloth, wire, plastic or similar material used for catching minnows to be used as bait. Maximum dimensions shall not exceed 24 inches in length, 18 inches in width, or 9 inches in height for rectangular traps, or 24" in length and 30" in circumference for cylindrical traps. A bait minnow trap used commercially shall be constructed of materials with a mesh size no smaller than 1/2" bar mesh; except, however, the funnel or muzzle to the trap shall be constructed of materials of mesh no smaller than 1/4" bar mesh. A bait minnow trap used recreationally shall be constructed of materials with a mesh size no smaller than 1/4" bar mesh. The round throat (opening) of the funnel or muzzle to a bait minnow trap shall not exceed 1 inch in diameter. Each trap must have attached thereto a tag bearing the name and address of the owner of the trap or must have tethered to each trap a float bearing the name and address of the person using such gear. If the trap is used for commercial purposes, the tag or float must also include the commercial bait dealer license number of the person using such gear or the license number of the bait dealer employing the person using the gear.

(c) "Department" means the Department of Natural Resources, Coastal Resources Division.

(3) Commercial and Recreational Bait Minnow Trapping.

(a) It is lawful to commercially harvest bait minnows of the family Fundulidae using bait minnow traps as defined in paragraph (2)(b) above, in the saltwaters of this state, provided such individual has a valid commercial fishing license pursuant to O.C.G.A. Sections 27-2-23 and 27-4-110, and a valid bait dealer license pursuant to O.C.G.A. Section 27-4-171, and provided that such individual meets the requirements for live bait shrimp facilities as specified in O.C.G.A. Section 27-4-171. An individual who is an employee of a licensed bait dealer and who possesses a valid personal commercial fishing license pursuant to O.C.G.A. Sections 27-2-23 and 27-4-110 and bait minnow endorsement pursuant to Rule 391-2-4-.17 may work the bait minnow traps of his or her employer.

1. No holder of a bait dealer license commercially harvesting bait minnows may employ more than 20 traps at any given time.

2. The sale of commercially harvested bait minnows by a properly licensed bait dealer for resale purposes is allowed only to persons possessing a valid wholesale fish dealer license pursuant to O.C.G.A. Sections 27-2-23 and 27-4-76.

3. A licensed bait dealer must maintain at all times a daily record book showing the amount of bait minnows harvested and sold daily. Written reports of such transactions shall be submitted to the Department no later than the fifth day of the subsequent month in a format prescribed by the Department.

4. No licensed bait dealer or licensed wholesale fish dealer may possess more than 100 quarts of bait minnows at any time.

(b) It is lawful to recreationally harvest bait minnows of the family Fundulidae using bait minnow traps as defined in paragraph (2)(b) above, in the saltwaters of this state, provided such individual complies with the recreational fishing license requirements as specified in O.C.G.A. Sections 27-1-2 and 27-2-23.

1. No individual recreationally harvesting bait minnows may employ more than 2 traps at any time, except that a saltwater fishing guide licensed pursuant to O.C.G.A. Code Section 27-2-23.2 may employ a maximum number of 4 traps at any time, provided that the bait minnows are not sold.

2. No individual recreationally harvesting bait minnows may possess more than 2 quarts of bait minnows at any given time, except that a saltwater fishing guide licensed pursuant to O.C.G.A. Code Section 27-2-23.2 may possess no more than 10 quarts of bait minnows at any time, provided that the bait minnows are not sold.

Cite as Ga. Comp. R. & Regs. R. 391-2-4-.11

AUTHORITY: O.C.G.A. § 27-1-4**.**

HISTORY: Original Rule entitled "Bait Minnow Trapping" adopted. F. Dec. 2, 1999; eff. Dec. 22, 1999.

Amended: F. July 3, 2006; eff. July 23, 2006.

Amended: F. Dec. 14, 2017; eff. Jan. 3, 2018.

Amended: F. Aug. 26, 2021; eff. Sept. 15, 2021.

Amended: F. Oct. 29, 2024; eff. Nov. 18, 2024.

Department 464. GEORGIA PEACE OFFICER STANDARDS AND TRAINING COUNCIL

Chapter 464-5. TRAINING

464-5-.03.3 Annual Human Trafficking Training

a. Each person employed or appointed as a peace officer shall, as part of the annual training required by O.C.G.A. 35-8-21, satisfactorily complete during each calendar year the annual Human Trafficking training mandated by this rule. The failure by any peace officer to attend and successfully complete the training required by this rule shall result in the loss of that officer's power of arrest, as set forth in O.C.G.A. 35-8-21(d).

b. Annual Human Trafficking shall, at a minimum, consist of one hours of training as Approved by POST Council.

Cite as Ga. Comp. R. & Regs. R. 464-5-.03.3

AUTHORITY: O.C.G.A. § 35-8-7(16)**.**

HISTORY: Original Rule entitled "Annual Human Trafficking Training" adopted. F. Oct. 30, 2024; eff. Nov. 19, 2024.

464-5-.03.4 Annual Gang Awareness Training

a. Each person employed or appointed as a peace officer shall, as part of the annual training required by O.C.G.A. 35-8-21, satisfactorily complete during each calendar year the annual Gang Awareness training mandated by this rule. The failure by any peace officer to attend and successfully complete the training required by this rule shall result in the loss of that officer's power of arrest, as set forth in O.C.G.A. 35-8-21(d).

b. Annual Gang Awareness training shall, at a minimum, consist of one hours of training as Approved by POST Council.

Cite as Ga. Comp. R. & Regs. R. 464-5-.03.4

AUTHORITY: O.C.G.A. § 35-8-7(16)**.**

HISTORY: Original Rule entitled "Annual Gang Awareness Training" adopted. F. Oct. 30, 2024; eff. Nov. 19, 2024.

Department 510. RULES OF STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS

Chapter 510-2. LICENSURE BY EXAMINATION

510-2-.01 Application for Licensure Effective November 1, 2020

(1) Application.

The following requirements must be met to be licensed as a psychologist in this jurisdiction.

(a) A doctoral degree from an American Psychological Association (APA) or Canadian Psychological Association (CPA) accredited doctoral program in applied psychology (as defined below under Education) or from an I/O or international program (as defined below under Education).

(b) Successful completion of an APA or CPA accredited or Association of Psychology and Internship Centers (APPIC) member internship, or its equivalent (as defined below under Education).

1. An applicant who was enrolled in a APA or CPA approved program prior to May of 2003, and who was a student in good standing, will be deemed to have met the above noted internship requirement, provided the applicant completed/graduated from the program within a seven (7) year period from the date of enrollment.

(c) Successful completion of a 1500-hour postdoctoral supervised work (SWE) experience (as defined in Board Rule 510-2-.04 Education).

(d) Completed Application Initiation Form including all supporting documents and the fee made payable to the Georgia Board.

(e) Completed registration as required by the Board to cause the submission of a criminal background check as required by O.C.G.A. §§ 43-39-6 and 43-39-8(b)(6). The applicant shall be responsible for all fees associated with the performance of such background check (see instructions on how to register and complete the fingerprint check posted on the Board website, Application/Form Downloads link).

(f) Once registered with the Georgia Board, the Association of State and Provincial Psychology Boards (ASPPB) will notify applicants to register for participation in their Psychology Licensure Universal System (PLUS) program application process. Instructions on the PLUS program titled "General Instructions for Application by Examination or Endorsement" may be found on the Board website on the Application/Forms Downloads webpage.

(g) Once your application is completed and submitted for approval to the Georgia Board by ASPPB, and approval is granted by the Georgia Board, applicants will be notified to begin the examination process. Georgia Board approved applicants will be required to take and pass the following examinations, in the following order:

1. The first examination is a two-part national licensing exam developed and owned by the Association of State and Provincial Psychology Boards (ASPPB) designed to measure knowledge and skills of psychology relevant to practice. The Board will accept the standard passing score set by ASPPB for each administration of the Examination for the Professional Practice of Psychology (EPPP). This examination is administered online, and procedural information is available from the office of the State Board of Examiners of Psychologists.

A person must apply for licensure and be approved by the Board as a licensure candidate in order to take the national licensing exam. EPPP Part 1 is a computer-based examination that assesses the knowledge needed for entry level licensure. Part 1 may be taken after all course work has been completed (prior to internship and post-doctoral supervised work experience). EPPP Part 2 is a computer-based examination that assesses the skills needed for entry

level licensure. Part 2 may be taken after all requirements for the doctoral degree including the internship have been completed.

(i) After three unsuccessful attempts to pass either part of the two-part national examination, the applicant will be required to earn, in person, a minimum of 3 semester hours of Board approved graduate level coursework in psychology at a regionally accredited institution, or 15 hours of Board approved APA, CPA or GPA approved continuing education prior to retaking the failed examinations. Documentation of attendance must be by letter from the instructor or by official APA, CPA or GPA certificate. These 3 semester hours or 15 hours of continuing education must be obtained prior to each retake for the fourth, fifth or sixth exam.

(ii) After six unsuccessful attempts to pass either part of the two-part national examination, the applicant will be required to earn, in person, a minimum of 9 semester hours of Board approved graduate level course work in psychology at a regionally accredited institution or 45 hours of Board approved APA, CPA or GPA approved continuing education prior to retaking the failed examinations. Documentation of attendance must be by letter from the instructor or by APA, CPA or GPA official certificate. These 9 semester hours or 45 hours of continuing education must be obtained prior to each retake of the failed examinations starting with the seventh attempt.

2. The second examination, prepared by the Georgia Board of Examiners of Psychologists, consists of a timed, multiple choice, closed book Jurisprudence Examination covering current law, rules and regulations, and general provisions. A licensure candidate can be scheduled to take this exam after the two-part national licensing exam has been passed and while the SWE is being completed. This information is available at the website at www.sos.state.ga.us. The Board shall set a passing score for this examination. Exam candidates who fail the Jurisprudence Examination must wait 30 days before they can register to retake the exam again.

3. The third examination is the oral exam given by the Georgia Board of Examiners or their representatives. The licensure candidate may be scheduled to take the oral exam after the licensure candidate has passed all examinations, and is within 2 months of satisfactorily completing the SWE. The Board reserves the right to re-administer the oral exam to individuals who do not satisfactorily complete the SWE.

(i) The licensure candidate must personally appear before a subcommittee of the Board for an oral examination which will be based on a work sample of material from their intended area of practice provided by the licensure candidate. The work sample must have been generated within six months preceding the oral examination or within six months of the most recent professional practice. Licensure candidates may be required to either provide a copy of their post-doctoral supervised work experience log ("SWE log") to the Board in advance of the oral exam, or to bring the SWE log to the oral exam (see Board Rule 510-2-.05(5)(a)(5) and (7)).

(ii) The licensure candidate who fails the subcommittee-administered oral examination will be scheduled for a Full Board Exam. A Full Board oral examination is defined as an oral exam in which the majority of Board members are present.

(iii) The licensure candidate who fails the Full Board oral examination may take a second Full Board Exam after the expiration of a six-month period following the date on which the licensure candidate failed the Full Board oral examination.

(iv) The licensure candidate who fails the second Full Board oral examination will be denied licensure. Any consideration for subsequent licensure will require submission of a new application, fees and documentation. The applicant must meet all requirements that are in effect on the date on which the Board receives the new application.

(v) The licensure candidate who passes the subcommittee-administered oral examination and has successfully completed the SWE will be granted a license to practice psychology in the State of Georgia.

(2) Time and Place of Examinations.

(a) The Office of the Division Director, Professional Licensing Boards Division, designates the specific time and location where examinations are administered. The applicant will be notified in writing of the exact time and place

of the examination. The applicant must appear in person for the examinations and bring government issued picture identification.

(3) Americans with Disabilities Act.

(a) The Board will provide reasonable accommodation to the qualified applicant with a disability in accordance with the Americans with Disabilities Act. The request for an accommodation by an individual with a disability must be made in writing on a form provided by the Board and received in the Board office by the application deadline along with the appropriate documentation, as indicated in the Request for Disability Guidelines.

(4) Application for Non-Renewable Provisional License.

(a) The Board may issue a non-renewable provisional license to an applicant who has passed the written examinations and who has completed all other requirements for licensure except the post-doctoral supervised work experience requirement and the oral examination. The applicant for provisional license shall:

1. Choose the additional license type of "Provisional License" on the same Application Initiation Form the applicant is submitting to apply for their two (2) year license to practice psychology.

2. The non-renewable provisional license is valid for up to two (2) years from date of issuance. An additional fee is required - see fee schedule.

(b) Denial of Provisional License Application.

1. If the applicant for provisional license is denied, the applicant may petition the Board, within 60 days of the date of the letter of denial, to reconsider the application. After 60 days the file will be closed.

2. If the Board requests additional information from the applicant, the applicant has 30 days to respond. Failure to respond will result in denial of the application and closing of the applicant's file.

3. A provisional license is subject to revocation if the Board determines that the requirements of the supervised work experience are not being satisfactorily met.

4. Revocation of a provisional license shall not be considered a contested case within the meaning of Chapter 13 of Title 50, the Georgia Administrative Procedure Act, but a holder of a provisional license shall have the right to appear before the Board for appeal.

(c) Scope of Provisional License. A Provisional license carries all the weight and privileges of licensure except for the requirement of continued supervision for all professional activities throughout the experience (See supervised work experience). A provisional license is non-renewable and will expire in 24 months unless the Board grants an exception.

(5) Denial of Application.

(a) The applicant will be informed in writing of the Board's decision regarding denial of an application for licensure.

(b) If the Board requests additional information from the applicant, the applicant has 30 days to respond.

(c) Denied applicants may subsequently re-apply for licensure by submitting a new application, a non-refundable application fee, and all required documentation. Only official educational transcripts and official score reports are transferrable to the new application file.

(6) Fees.

(a) Licensure application and processing fees are non-refundable. Fees are designated on a separate Fee Schedule. Fees may be reviewed and changed at the discretion of the Board. Indebtedness to the Board caused by a returned check will be handled in accordance with Code Section 16-9-20 of the Criminal Code of Georgia.

Cite as Ga. Comp. R. & Regs. R. 510-2-.01

AUTHORITY: O.C.G.A. §§ 43-1-2**,** 43-1-7**,** 43-1-19**,** 43-1-25**,** 43-39-5**,** 43-39-8**,** 43-39-9**,** 43-39-10**,** 43-39-13**.**

HISTORY: Original Rule entitled "Examinations: Requirements for Filing Applications" adopted. F. and eff. June 30, 1965.

Repealed: New Rule of same title adopted. F. Jan. 3, 1973; eff. Jan. 23, 1973.

Amended: F. May 5, 1977; eff. May 25, 1977.

Amended: F. June 16, 1983; eff. July 6, 1983.

Amended: F. July 18, 1986; eff. August 7, 1986.

Repealed: New Rule of same title adopted. F. July 13, 1988; eff. August 2, 1988.

Amended: F. Feb. 25, 1992; eff. Mar. 16, 1992.

Amended: F. July 8, 1992; eff. July 28, 1992.

Repealed: New Rule entitled "Application Process: Forms, Fees, and Deadlines" adopted. F. July 27, 1994; eff. August 16, 1994.

Repealed: New Rule entitled "Application for Written Examinations" adopted. F. Dec. 6, 1994; eff. Dec. 26, 1994.

Amended: F. May 1, 1998; eff. May 21, 1998.

Repealed: New Rule of same title adopted. F. Jan. 31, 2003; eff. Feb. 20, 2003.

Repealed: New Rule of same title adopted. F. Oct. 29, 2003; eff. Nov. 18, 2003.

Repealed: New Rule entitled "Application for Examinations" adopted. F. Apr. 27, 2004; eff. May 17, 2004.

Repealed: New Rule entitled "Application for Licensure" adopted. F. Feb. 25, 2009; eff. Mar. 17, 2009.

Amended: F. May 8, 2013; eff. May 28, 2013.

Amended: F. July 30, 2013; eff. Aug. 19, 2013.

Repealed: New Rule of same title adopted. F. June 4, 2014; eff. June 24, 2014.

Amended: F. Aug. 10, 2015; eff. Aug. 30, 2015.

Amended: F. Mar. 28, 2018; eff. Apr. 17, 2018.

Amended: New title "Application for Licensure Effective November 1, 2020." F. June 11, 2020; eff. July 1, 2020.

Amended: F. Oct. 17, 2024; eff. Nov. 6, 2024.

510-2-.04 Education

(1) Training Program Requirements. All applicants, with the exception of international and I/O applicants, must present official documentation that they have completed earned doctoral degree requirements from a regionally accredited professional training program in applied psychology that is also accredited by the American Psychological Association (APA) or Canadian Psychological Association (CPA) at the time the doctoral requirements were completed and that meets the basic psychology course requirements of the APA or CPA Commission on Accreditation and the Georgia Board residency rule.

(2) Curricula Requirements. Licensure requirements are consistent with APA or CPA Accreditation requirements in that APA or CPA Accredited programs include and implement a congruent and coherent curriculum design that provides for and enables all students to acquire and demonstrate competences in the required areas 1. Transcripts or curriculum plans of applicants for licensure must reflect competence in the following areas:

(a) The breadth of scientific psychology as evidenced through knowledge in the following areas:

1. biological aspects of behavior,

2. cognitive and affective aspects of behavior,

3. social aspects of behavior,

4. history and systems of psychology,

5. psychological measurement,

6. research methodology, and

7. techniques of data analysis.

(b) The scientific, methodological, and theoretical foundations of practice in the substantive areas of professional psychology as demonstrated through knowledge in the following areas:

1. individual differences in behavior,

2. human development,

3. dysfunctional behavior or psychopathology, and

4. ethics and professional standards.

(c) Diagnosing or defining problems through psychological assessment and measurements well as formulating and implementing treatment and intervention strategies (such as training in empirically supported procedures). This competency should be evidenced through knowledge in the following areas:

1. theories and methods of assessment and diagnosis,

2. effective treatment and intervention,

3. consultation and supervision, and

4. evaluating the efficacy of treatments and interventions.

(d) Competence in understanding issues of cultural and individual diversity that are significant to the above curriculum requirements and the fostering of attitudes essential for life-long learning in scholarly inquiry and professional problem-solving.

(e) Adequate and appropriate practicum experiences are required through:

1. providing settings that are

(i) committed to training,

(ii) assure an adequate number of professionals in supervisory roles, and

(iii) include a breadth of training and educational experiences,

2. integrate the practicum experience with the context of the overall training experience,

3. ensure that the sequencing, duration, nature, and content of the practicum experience is appropriate for the programmatic goals, and

4. document the sufficiency and adequacy of the practicum experience in the context of internship preparation.

(3) Supervision Requirements for Doctoral Practicum.

(a) Supervisors of doctoral practicum students must hold a current psychology license that is in good standing in the state in which the training is taking place.

1. A person holding a provisional psychology license in the State of Georgia is qualified to supervise predoctoral training students under the condition that such supervision is part of the provisional licensee's supervised work experience and therefore under the supervision of the provisional licensee's supervisor.

(b) The requirements for supervision of a doctoral practicum occur in regularly scheduled in person or remote meetings to review psychological services rendered by the student supervisee. Telesupervision is permitted if it is consistent with the APA Commission on Accreditation Standards (COA) and Implementation Regulations (https://www.accreditation.apa.org) unless a federal or state declaration of emergency is declared which would then take precedence.

(c) The Board expects that the APA or CPA accredited graduate program will determine the standards for doctoral practicum supervision (e.g., ratio of supervisees to supervisor, on site presence of supervisor, telesupervision, fee collection policies).

(d) The Board upholds the standards for adequate and appropriate practicum experiences promulgated by the APA or CPA Committee on Accreditation (510-2-.05(e)).

(4) Time Requirements for Training. The Licensure requirements are consistent with the APA or CPA Accreditation requirements in that applicants for licensure should be able to demonstrate three full-time academic years of graduate study and additionally the completion of an internship prior to the attainment of the doctoral degree. Two of the three academic training years must be fulfilled at the doctoral degree granting institution and one year must be matriculated in continuous full-time residence or "equivalent thereof" at that same institution.

(a) Residency means continuous physical presence, in person, at the educational institution in a manner that facilitates acculturation in the profession, the full participation and integration of the individual in the educational and training experience, and includes faculty student interaction. Models that use face-to-face contact for shorter durations throughout a year or models that use video teleconferencing or other electronic means to meet the residency requirement are not acceptable.

(b) Length of Degree and Residency means the program has policies regarding program length and residency that permit faculty, training staff, supervisors, and administrators to execute their professional, ethical, and potentially legal obligations to promote student development, socialization and peer interaction, faculty role modeling and the development and assessment of student competencies. Residency provides students with mentoring and supervision

regarding their development and socialization into the profession, as well as continuous monitoring and assessment of student development through live face-to-face, in-person interaction with faculty and students. These obligations cannot be met in programs that are substantially or completely online. At a minimum, the program must require that each student successfully complete:

1. A minimum of 3 full-time academic years of graduate study (or the equivalent thereof) plus an internship prior to receiving the doctoral degree.

2. At least 2 of the 3 academic training years (or the equivalent thereof) within the program from which the doctoral degree is granted.

3. At least 1 year of which must be in full-time residence (or the equivalent thereof) at that same program. Programs seeking to satisfy the requirement of one year of full-time residency based on "the equivalent thereof" must demonstrate how the proposed equivalence achieves all the purposes of the residency requirement.

(c) As adopted from the Commission On Accreditation (COA) Standards of Accreditation for Health Service Psychology (effective January 1, 2017): Residency has two primary purposes: student development and socialization and student assessment.

1. With regard to student development, residency allows students

(i) To concentrate on course work, professional training, and scholarship.

(ii) To work closely with professors, supervisors and other students; and

(iii) To acquire the attitudes, values, habits, skills, and insights necessary for attaining a doctoral degree in psychology. Full-time residence provides students other opportunities, including obtaining fluency in the language and vocabulary of psychology as enhanced by frequent and close association with, apprenticing to, and role modeling by faculty members and other students; obtaining valuable experience by attending and participating in both formal and informal seminars: colloquia; discussions led by visiting specialist from other campuses, laboratories, or governmental research and/or practice organizations; and, obtaining support in thesis, dissertation, or doctoral project work through frequent consultation with advisors.

2. An equally important purpose of the residency requirement is to permit faculty, training staff, supervisors, and administrators to execute their professional, ethical, and potentially legal obligations to assess all elements of student competence. Executing these obligations is an essential aspect of assuring quality and protecting the public. These elements include not only student-trainees' knowledge and skills, but also their emotional stability and well-being, interpersonal competence professional development, and personal fitness for practice. Through such student assessment, accredited programs can ensure - insofar as possible - that their graduates are competent to manage relationships (e.g., client, collegial, professional, public, scholarly, supervisory, and teaching) in an effective and appropriate manner. This capacity for managing relationships represents one of the competencies that define professional expertise.

(d) Programs seeking to satisfy the requirement of one year of full-time residency based in **"the equivalent thereof"** must demonstrate a minimum of 540 hours of in-person course work and how the proposed equivalence achieves all of the purposes of the residency requirement, as articulated above. In evaluating whether the residency requirement is satisfied, the Board will consider processes and indicators related to the elements of student development and socialization and student assessment detailed in paragraph (c) of this implementing regulation. For the Board to evaluate whether the residency requirement is satisfied, applicants shall supply the following documentation:

1. An affidavit from the doctoral program's training director verifying that:

(i) The applicant has attained all elements of student competence as defined in Board Rule 510-2-.04(4)(c)(2); and

(ii) The applicant's proposed equivalence achieves all of the purposes of the residency requirement in terms of its goals, content, and method of in-person interaction with the student, other than coursework, in order to meet the equivalency of the one-year residency requirement. Examples may include seminars, student colloquiums, etc.

(5) Matriculation Outside the United States. If a university outside the United States awarded the doctoral degree, the university must have been accredited professionally at the time of the award. The Board in its sole discretion will determine whether the university outside of the United States has met standards that are substantially the same as those established by the APA or CPA.

(6) I/O Training Requirements. I/O applicants who have either graduated from an I/O Psychology program which is listed in the Designated Doctoral Programs in Psychology published by ASPPB and the National Register, or who submit documentation showing they meet 15 of the 25 competencies set forth in Guidelines For Education and Training At the Doctoral Level In Industrial/Organizational Psychology (available at www.apa.org Society for Industrial/Organizational Psychology (Division 14), 1999) will be deemed to have met the educational requirements. Documentation of the 15 competencies shall consist of a transcript showing graduate courses covering the competency as indicated by course title and/or outline, a thesis, a dissertation, refereed presentation(s) or publication(s), or a letter from a professor indicating the competency(s) in a given area.

(7) Mental Retardation/Development Disability Training Programs. A substantial program of study in Mental Retardation/Developmental Disability (MR/DD) psychology must include at least 18 semester hours (in addition to the 50 core hours) at the graduate level in course work in the specialized area of mental retardation or developmental disabilities psychology. Neither internship, practicum, nor thesis courses will be considered as qualifying course work hours. Students must successfully complete courses in each of the following areas:

(a) Developmental Aspects of Behavior, e.g., psychology of mental retardation, psychology of developmental disabilities, psychology of exceptional children, life-span developmental psychology, child psychology, cognitive development, social development, language development, human development.

(b) Cognitive Aspects of Behavior, e.g., learning, memory, visual attention, information processing, cognitive processes, cognitive psychology, cognitive neuro psychology, social cognition.

(c) Behavior Assessment and Intervention, e.g., applied behavioral analysis, behavior therapy, behavior modification, assessment of adaptive and maladaptive behaviors, behavioral psychopharmacology [assessment and programming].

(d) Assessment of Intelligence, e.g., individual intelligence testing, psychological assessment of intelligence, psycho educational assessment.

(8) Retraining is a process of additional education in which a person with an earned doctorate in scientific psychology undertakes additional training and fulfills requirements for licensure in an applied psychology field.

(a) Retraining programs must occur in APA or CPA accredited doctoral programs in applied psychology.

(b) All requirements of doctoral training in the new applied specialty must be met, giving due credit for previous relevant, successfully completed course work to be determined by the APA or CPA accredited doctoral program conducting the retraining.

(c) Applicants who complete such a program must present a certificate or letter from the doctoral program training director that verifies completion of the program and identifies the specialty area of applied psychology.

(9) For the "equivalent thereof" referenced in paragraph (d) above, the 540-hour requirement is derived as follows: a minimum course requirement is 12 hours per week times 15 weeks per semester equaling 180 hours per semester. Then, 180 hours times 3 semesters equal 540 hours.

Cite as Ga. Comp. R. & Regs. R. 510-2-.04

AUTHORITY: O.C.G.A. §§ 43-1-19**,** 43-1-25**,** 43-39-1**,** 43-39-2**,** 43-39-5**,** 43-39-6**,** 43-39-8**,** 43-39-9**,** 43-39-13**.**

HISTORY: Original Rule entitled "Time and Place of Examination" adopted. F. and eff. June 30, 1965.

Repealed: New Rule of same title adopted. F. Jan. 3, 1973; eff. Jan. 23, 1973.

Repealed: New Rule entitled "Education" adopted. F. July 27, 1994; eff. August 16, 1994.

Amended: F. Dec. 6, 1994; eff. Dec. 26, 1994.

Amended: F. May 1, 1998; eff. May 21, 1998.

Repealed: New Rule of same title adopted. F. Feb. 17, 1999; eff. Mar. 9, 1999.

Repealed: New Rule entitled "Application for Renewable License" adopted. F. Oct. 29, 2003; eff. Nov. 18, 2003.

Repealed: New Rule entitled "Education" adopted. F. Apr. 27, 2004; eff. May 17, 2004.

Amended: F. Nov. 15, 2010; eff. Dec. 5, 2010.

Amended: F. Aug. 10, 2015; eff. Aug. 30, 2015.

Amended: F. Sept. 20, 2018; eff. Oct. 10, 2018.

Amended: F. Oct. 17, 2024; eff. Nov. 6, 2024.

Department 510. RULES OF STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS

Chapter 510-3. LICENSURE BY ENDORSEMENT

510-3-.02 Qualification of Applicants

Endorsement may be granted to a psychologist who satisfies one of the alternatives delineated below. In the event the applicant cannot satisfy one of these alternatives, he/she may apply for licensure by examination.

(a) Alternative for a psychologist who has been licensed for less than 10 years:

1. The current overall licensure standards in the jurisdiction where the applicant is currently licensed must not be lower than those of Georgia including the requirements set forth in Board rules 510-2-.01, 510-2-.04, 510-2-.05 and 510-3-.02.

2. An information/verification form from the jurisdiction of licensure must be submitted to the Georgia Board. It must show that the applicant's license is current and that it is in good standing.

3. The applicant's original licensure must have been based on an earned doctoral degree in applied psychology which met the residency requirement as defined in 510-2-.04(4)(a). The program's internship must be verified by the internship supervisor.

4. The applicant must have attained a score on the national licensing examination equal to or greater than the standard passing score set by ASPPB. Applicants licensed in another state or jurisdiction on or after November 1, 2020, are required to have passed both the EPPP Part I (Knowledge) and the EPPP Part II (Skills).

5. The applicant must have obtained a passing score on the Georgia jurisprudence examination.

6. The applicant must have passed an oral examination based on a work sample, which was generated in the six months prior to the examination or within six months of the most recent professional practice.

7. The applicant must have completed a postdoctoral supervised work experience (SWE), as previously defined, or its equivalent. The postdoctoral supervised work experience (SWE) must be verified by the post-doctoral supervisor. For the purposes of this rule, equivalent work experience is deemed to be:

(i) Three years of full-time practice (at least 30 hours per week for 50 weeks per year), in an organized setting where supervision and collaboration were provided; or

(ii) Licensure as a psychologist in another jurisdiction for at least five years.

(b) Alternative for a Senior Psychologist (a person who has been licensed for 10 or more years):

1. The applicant must have been licensed for 10 years in a jurisdiction of the United States or Canada.

2. The applicant's original licensure must have been based on an earned doctoral degree in applied psychology which met the residency requirement as defined in 510-2-.04(4)(a).

3. An information/verification form from the jurisdiction of licensure must be submitted to the Georgia Board. It must show that the applicant's license is current and that it is in good standing.

4. The applicant must have obtained a passing score on the Georgia jurisprudence examination and, if it was required, a passing score on the EPPP in the jurisdiction the current license is held.

5. The applicant must have passed an oral examination based on a work sample which was generated in the six months prior to the examination or within six months of the most recent professional practice.

6. The applicant must have tendered the appropriate application and fees, as required by the rules and regulations of the Board.

(c) Alternative for a person who has an earned doctoral degree in Industrial/Organizational (I/O) Psychology or an I/O related doctoral degree in psychology:

1. The applicant must have five years of practiced Industrial/Organizational psychology.

2. The applicant must submit three references from psychologists, attesting to the nature of the applicant's expertise, work experience, and quality of their work. At least one reference must be from a licensed psychologist.

3. The applicant must have tendered the appropriate application fees, as required by the rules and regulations of the Board.

4. The applicant must have attained a score on the national licensing examination equal to or greater than the standard passing score set by ASPPB. Individuals licensed in another state or jurisdiction on or after November 1, 2020 are required to have passed both the EPPP Part I (Knowledge) and the EPPP Part II (Skills).

5. The applicant must have obtained a passing score on the Georgia jurisprudence examination.

6. The applicant must have passed an oral examination based on a work sample, which was generated in the six months prior to the examination or within six months of the most recent professional practice.

(d) Alternative for a person who holds the Certificate of Professional Qualification (CPQ) issued by ASPPB:

1. Any person holding a CPQ will be deemed as having met all requirements for licensure in Georgia provided the following conditions are met:

(i) An information/verification form from the jurisdiction of licensure must be submitted to the Georgia Board. It must show that the applicant's license is current and that it is in good standing.

(ii) The applicant must have obtained a passing score on the Georgia jurisprudence examination.

(iii) The applicant must have passed an oral examination based on a work sample, which was generated in the six months prior to the examination or within six months of the most recent professional practice.

2. The applicant must provide the Board with the entire CPQ file for consideration.

(e) Alternative for Military Spouses and Transitioning Service Members:

1. As used in this rule, the following terms shall mean:

(i) "Military" means the United States armed forces, including the National Guard.

(ii) "Military spouse" means a spouse of a service member or transitioning service member.

(iii) "Service member" means an active or reserve member of the armed forces, including the National Guard.

(iv) "Transitioning service member" means a member of the military on active duty status or on separation leave who is within 24 months of retirement or 12 months of separation.

2. A service member, transitioning service member, or military spouse may qualify for an expedited license by endorsement where the applicant:

(i) Holds a license in good standing from another state for which the training, experience, and testing substantially meet or exceeds the requirements to obtain a license as a Psychologist in Georgia.

(ii) Has submitted to the Board a verification of licensure from the appropriate licensing agency of another state showing that the applicant's active license is in good standing in that state.

(iii) Has submitted documentation satisfactory to the Board which verifies the applicant's status as a service member, transition service member, or military spouse as defined in O.C.G.A. § 43-1-34.

(iv) Has submitted a completed application for licensure by endorsement on a form approved by the Board, has paid the required fee.

(v) The applicant must have obtained a passing score on the Georgia jurisprudence examination.

(vi) The applicant must have passed the Georgia Board administered oral examination based on a work sample, which was generated in the six months prior to the examination or within six months of the most recent professional practice.

(f) The Board may in its discretion deny licensure to an applicant who has had disciplinary action taken against him or her by any licensing authority or professional organization, or whose record reflects any other matter that puts in question his or her competency to practice.

(g) The application process for endorsement applicants is the same as is outlined in 510-2-.01. The ASPPB PLUS application process described in 510-2-.01 will allow for the requirements listed above to be demonstrated for endorsement applicants.

Cite as Ga. Comp. R. & Regs. R. 510-3-.02

AUTHORITY: O.C.G.A. §§ 43-1-2**,** 43-1-7**,** 43-1-19**,** 43-1-25**,** 43-1-34**,** 43-1-35**,** 43-39-5**,** 43-39-8**,** 43-39-9**,** 43-39-10**,** 43-39-13**,** 43-39-14**.**

HISTORY: Original Rule entitled "Endorsement" adopted. F. Feb. 25, 1992; eff. Mar. 16, 1992.

Amended: F. July 14, 1992; eff. August 3, 1992.

Repealed: New Rule entitled "Application for Licensure" adopted. F. Jan. 13, 1993; eff. Feb. 2, 1993.

Repealed: New Rule of same title adopted. F. Apr. 7, 1993; eff. Apr. 27, 1993.

Repealed: New Rule entitled "Qualifications of Applicants" adopted. F. July 27, 1994; eff. August 16, 1994.

Amended: F. Oct. 6, 1995; eff. Oct. 26, 1995.

Amended: F. May 1, 1998; eff. May 21, 1998.

Repealed: New Rule of same title adopted. F. Oct. 29, 2003; eff. Nov. 18, 2003.

Amended: F. Nov. 15, 2010; eff. Dec. 5, 2010.

Repealed: New Rule of the same title adopted. F. Apr. 19, 2011; eff. May 9, 2011.

Amended: F. June 4, 2014; eff. June 24, 2014.

Amended: F. Sept. 29, 2015; eff. Oct. 19, 2015.

Amended: F. Oct. 2, 2017; eff. Oct. 22, 2017.

Amended: F. Oct. 15, 2024; eff. Nov. 4, 2024.

Department 510. RULES OF STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS

Chapter 510-5. SUPPLEMENTAL CODE OF CONDUCT

510-5-.07 Telepsychology

(1) Possession of License/Authorization. The psychologist must possess a current, active Georgia license or authorization from PSYPACT, as set forth below, to practice telepsychology.

(2) **Practicing Telepsychology**. The provision of telepsychology must meet the same legal and ethical standards as psychological services provided in person. This rule applies to both psychologists who are licensed in Georgia and to other psychologists residing elsewhere who are providing psychological services to clients/patients in Georgia who must meet the requirements of rule 510-9-.03. The Georgia Board will report out of state psychologists to their respective licensing boards for practicing psychology via these means in the state of Georgia without a Georgia license or PSYPACT authorization.

(3) **PSYPACT**: Psychologists who hold a valid E. Passport issued by the Association of State and Provincial Psychology Boards (ASPPB) and an Authorization to Practice Interjurisdictional Telepsychology (APIT) issued by PSYPACT may practice telepsychology subject to applicable rules and law.

(4) Psychologists do not exploit recipients of services or payers with respect to fees.

(5) Telepsychology Practice.

(a) **Competence:**

1. Psychologists assume responsibility to continually assess both their professional and technical competence when providing telepsychology services. Psychologists have read and are regulated by the Georgia State Board of Examiners of Psychologists rules for the practice of Telepsychology.

2. Psychologists are encouraged to examine the available evidence to determine whether specific telecommunication technologies are suitable for a client/patient, based on the current literature available, current outcomes research, best practice guidance, and client/patient preference.

(i) Psychologists understand the need to consider their client/patient's ability to engage in and fully understand the risks and benefits of the proposed intervention utilizing specific technologies.

(ii) Psychologists understand the manner in which cultural, linguistic, socioeconomic, and other individual characteristics (e.g., medical status, psychiatric stability, physical/cognitive disability, personal preferences) may impact effective use of telecommunication technologies in service delivery.

3. Psychologists identify and learn how to access relevant and appropriate emergency resources in the client/patients' local area such as emergency response contacts.

(b) **Standards of Care in Telepsychology Services:**

1. Psychologists delivering telepsychology services apply the same ethical and professional standards of care and practice that are required when providing in-person psychological services.

2. Psychologists who are providing telepsychology services conduct an initial assessment to determine the appropriateness of the telepsychology service to be provided for the client/patient which includes the examination of

potential risks and benefits for the client/patients' particular needs, the multicultural and ethical issues that may arise, and a review of the most appropriate medium (e.g., video teleconference, text, e-mail).

3. Psychologists are aware of such other factors as geographic location, technological competence, diagnosis, use of substances, treatment history, and therapeutic needs relevant to appropriateness of telepsychology services.

4. Psychologists communicate any risks and benefits of the telepsychology services in relation to in-person services.

5. Psychologists assess carefully the remote environment in which services will be provided to determine what impact there might be on efficacy, privacy, or safety of the proposed intervention.

(c) **Informed Consent:**

1. Psychologists make efforts to offer a clear description of those telepsychology services they provide and they seek to obtain and document informed consent.

2. Psychologists document written informed consent from their clients/patients that specifically addresses the unique concerns relevant to services.

3. Psychologists make an effort to use language that is understandable by their clients/patients and to be aware of cultural linguistic and other issues.

4. Psychologists discuss the billing documents with client/patients.

5. Psychologists include in the informed consent the manner in which telecommunication will be used and the boundaries they will establish, and the procedures for responding to electronic communications.

(d) **Confidentiality of Data and Information:**

1. Psychologists protect and maintain the confidentiality of the data and information relating to their clients/patients and inform them of the potentially increased risks of loss of confidentiality inherent in the use of the telecommunication technologies.

2. Psychologists become knowledgeable about the potential risks to confidentiality before utilizing such technologies.

3. Psychologists understand and inform their clients/patients of the limits to confidentiality and the risks of possible access to or disclosure of confidential data and information.

4. Psychologists are cognizant of the ethical and practical implications of researching online personal information about their clients/patients.

5. Psychologists who use social networking sites for both personal and professional purposes educate themselves about the potential risks to privacy and confidentiality and to utilize available privacy settings to reduce these risks.

(e) **Security and Transmission of Data and Information:**

1. Psychologists take reasonable steps to ensure that security measures are in place to protect data and information related to their clients/patients from unintended access or disclosure.

2. When keeping records of e-mail, online messaging, and other work using telecommunication technologies, psychologists are cognizant that preserving the actual communication may be preferable to summarization.

(f) **Disposal of Data and Information and Technologies:**

1. Psychologists make reasonable efforts to dispose of data and information and the technologies used in a manner that facilitates protection from unauthorized access and accounts for safe and appropriate disposal.

(g) **Testing and Assessment:**

1. Psychologists are knowledgeable about the unique impact of tests, their suitability for diverse populations, and the limitations on test administration and on test and other data interpretations when these psychological tests and other assessment procedures are conducted via telepsychology.

2. Psychologists strive to maintain the integrity of the application of the testing and assessment process and procedures when using telecommunication technologies.

3. When a psychological test or other assessment procedure is conducted via telepsychology, psychologists are encouraged to ensure that the integrity of the psychometric properties of the test or assessment procedure and the conditions of administration indicated in the test manual are preserved when adapted for use with such technologies.

4. Psychologists are cognizant of the specific issues that may arise with diverse populations when providing telepsychology and to make appropriate arrangements to address those concerns (e.g., language or cultural issues, cognitive, physical, or sensory skills or impairments, or age may impact assessment).

5. Psychologies use test norms derived from telecommunication technologies administration if such are available.

6. Psychologists recognize the potential limitations of all assessment processes conducted via telepsychology and to be ready to address the limitations and potential impact of those procedures.

Cite as Ga. Comp. R. & Regs. R. 510-5-.07

AUTHORITY: O.C.G.A. §§ 43-1-25**,** 43-39-5**,** 43-39-6**.**

HISTORY: Original Rule entitled "Protecting the Confidentiality of Patients/Clients" adopted. F. July 27, 1994; eff. August 16, 1994.

Repealed: New Rule entitled "Representation of Services" adopted. F. Mar. 18, 2004; eff. Apr. 7, 2004.

Amended: F. Oct. 13, 2017; eff. Nov. 2, 2017.

Amended: New title, "Telepsychology." F. Oct. 17, 2024; eff. Nov. 6, 2024.

510-5-.10 Aiding Illegal Practice

(1) Providing Supervision.

(a) The psychologist shall exercise appropriate supervision over the supervisee, as set forth in the rules and regulations of the Board.

(b) A person licensed under this chapter may not supervise or employ in any capacity, an individual who has:

1. voluntarily surrendered his/her license to practice psychology in this or any other state;

2. been disciplined by this Board pursuant to O.C.G.A. Sec. 43-1-19 and/or 43-39-13;

3. been disciplined by any other lawful licensing authority; or

4. been convicted of a felony, and/or is under criminal probation.

(c) Rule 510-5-.10(1)(b) may be waived or modified by the Board, in its discretion, upon a showing of extraordinary circumstances.

(2) Psychologists shall cooperate in national investigations, proceedings, and resulting requirements of the Board or any affiliated state or national psychological associations to which they belong. In doing so, they make reasonable efforts to resolve any issues as to confidentiality. Failure to cooperate is itself a violation.

(3) Psychologists do not file or encourage the filing of complaints that are frivolous or maliciously intended.

Cite as Ga. Comp. R. & Regs. R. 510-5-.10

AUTHORITY: O.C.G.A. §§ 43-1-19**,** 43-1-25**,** 43-39-5**,** 43-39-13**.**

HISTORY: Original Rule entitled "Assessment Procedures" adopted. F. July 27, 1994; eff. August 16, 1994.

Repealed: New Rule entitled "Aiding Illegal Practice" adopted. F. Mar. 18, 2004; eff. Apr. 7, 2004.

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