



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

January 2, 2026

Honorable Kim Schofield  
State Representative  
608-C Coverdell Legislative Office Building  
Atlanta, Georgia 30334

SUBJECT: Fiscal Note  
House Bill 418 (LC 52 0833S)

Dear Representative Kim Schofield:

The bill would require permits for employers or online content creators that utilize child performers, and it would establish blocked trust accounts for those performers. This bill limits the number of hours that a child performer may work in a week, provides for the protection, restriction, and removal of certain information related to a minor, and includes provisions for monetary penalties for violation of the provisions. Lastly, the bill would introduce on-site inspections for those holding Minors in Entertainment (MIE) permits. The bill has no effective date.

Data from the Georgia Department of Labor (GDOL) indicates that to meet the requirements of the bill, the agency will incur a significant additional cost. GDOL will need approximately \$1.5 million annually in state funding for salary and benefits of eight new positions to oversee operations of the new MIE permitting program, as well as covering indirect and operating costs. Additionally, GDOL anticipates a one-time cost of \$205,079 to provide equipment and vehicles for the eight new employees.

**Table 1: One-Time and Annual Costs for LC 42 0833S**

	Costs
<b>Ongoing Costs</b>	
Staffing	\$1,120,149
Portal	\$18,093
Indirect and Operating	<u>\$336,000</u>
<b>Ongoing Total</b>	<b>\$1,474,242</b>
<b>One-Time Costs</b>	
Vehicles and Equipment	<b>\$205,079</b>

Details of the costs are described below:

- **Staffing** – An ongoing staff cost of \$1,120,149 includes seven new compliance specialists and a compliance supervisor. The state would be split into seven regions/areas, and each area would have a compliance specialist responsible for on-site inspections to ensure

compliance, permitting, etc. as outlined by the proposed legislation, and these compliance specialists would report up to a supervisor position.

- **Portal** – GDOL would be required to modify and maintain the MIE portal. The estimate is for a contract developer.
- **Indirect and Operating** – The ongoing indirect and operating cost of \$336,000 includes \$42,000 per new position. The costs include vehicle maintenance, fuel, administrative support, information technology support, liability coverage, workers' compensation, and similar costs.
- **Equipment** – A one-time equipment cost of \$205,079 includes the laptops and docking stations needed for the eight new employees, as well as a fleet of seven vehicles. These vehicles are required to conduct the on-site MIE permit inspections as outlined in the bill.

Lastly, there is uncertainty in the generation of revenue for the state due to the monetary penalties outlined in Section 10 lines 219-226, which would occur upon violation of any provisions in the bill. It is unclear whether GDOL may impose a monetary penalty for an offense in the absence of a misdemeanor conviction. If penalties may be imposed without a conviction, the bill may result in an undetermined amount of revenue.

Respectfully,



Greg S. Griffin  
State Auditor



Richard Dunn, Director  
Office of Planning and Budget

GSG/RD/ch