



Preliminary Final Legislative Report

Volume #17, Issue 13 – April 20, 2026

2026 Session of the General Assembly

The 2026 legislative session of the General Assembly adjourned just before 2:00 a.m. on Friday, March 3. Overall, it was a highly successful session for ACCG, though the sheer volume of bills negatively impacting counties, particularly on the preemption and revenue fronts, cannot be overstated. Undoubtedly, property tax reform measures dominated counties' concerns and resources this session. While many property tax reduction measures were considered, only one simplified and workable measure, [SB 33](#), made it across the finish line. A detailed summary can be found in [Appendix F](#) of this preliminary final legislative report.

This preliminary final legislative report includes summaries of legislation that passed and their effective dates, a list of bills that did not pass, a summary of key appropriations in the amended FY 2026 budget and the new FY 2027 budget, and approved legislative study committees of interest to counties. Legislation likely to have a budgetary impact on counties is identified by an asterisk before the bill number.

ACCG sincerely thanks all commissioners, county legislative coordinators (CLCs), and county staff who supported the Association's Policy Priorities and worked against detrimental bills this year by meeting with legislators and making personal contact through phone calls, texts, and emails. A special thank you to this year's ACCG Policy Council for their hard work and dedication. County officials serve as the critical component of ACCG's legislative advocacy efforts. Your involvement was instrumental in helping ACCG staff stop or modify several bills that would have been detrimental to Georgia's county governments.

Bills Passed

ECONOMIC DEVELOPMENT & TRANSPORTATION

[Staff: Keenan Rogers]

HB 297 – Georgia Transportation Efficiency Authority

Act (Rep. Victor Anderson, 10th) *Effective Upon Governor’s Signature*. This bill abolishes the Georgia Regional Transportation Authority (GRTA) and reconstitutes the ATL Authority as the new Georgia Transportation Efficiency Authority (GTEA), consolidating two state agencies into one. All assets, liabilities, employees, contracts, and federal funding obligations transfer to GTEA upon the effective date. The bill also extends the MARTA retail sales and use tax levy through June 30, 2067, and strips GRTA's coercive powers, including eminent domain and local zoning overrides.

HB 328 – Limit Transit SPLOST Referendums (Rep. Kasey Carpenter, 4th) *Effective July 1, 2026*. A House floor amendment bundled three distinct policy areas into one bill. The bill expands Georgia's private school scholarship organization (SSO) program, raises the annual SSO tax credit cap from \$120 million to \$150 million, excludes free or reduced fare transit spending as an allowable use of special district mass transportation sales and use tax proceeds, and imposes an 8-year waiting period before a county may resubmit a failed Transit SPLOST referendum within a nonattainment area. This legislation is applicable to all taxable years beginning on January 1, 2027, except for subsection (b).

HB 986 – Delivery Robot Speed and Safety Update (Rep. Todd Jones, 25th) *Effective July 1, 2026*. This legislation updates operating regulations for personal delivery devices under Title 40. The bill requires devices to emit a sound when approaching within six feet of a vehicle, pedestrian, or wheelchair user, and increases the maximum allowable speed on sidewalks, shared use paths, and crosswalks from 4 mph to 7 mph.

HB 1129 – Adds Governor Approval and Cap for Enterprise Zones (Rep. Devan Seabaugh, 34th) *Effective July 1, 2026*. This bill requires Governor approval before any state sales and use tax exemption may be granted within a qualifying urban redevelopment enterprise zone, caps the

number of such zones at four per county, and prohibits revenue bond proceeds from satisfying the \$400 million minimum capital investment requirement. This applies to enterprise zones designated on or after July 1, 2026.

HB 1230 – Prohibits Drones Over Prisons and Jails

(Rep. Todd Jones, 25th) *Effective July 1, 2026*. This bill prohibits the operation of unmanned aircraft systems over any place of incarceration, including state, federal, local, and privately operated facilities. Violations are a felony punishable by 1–10 years for criminal recording and 5–10 years for operating above a facility. Law enforcement may take reasonable mitigation measures, including jamming, hacking, or physical capture of a drone if there is reasonable suspicion of criminal activity or a threat to public safety.

HB 1434 – Airport Affected Area Regulations

(Rep. David Jenkins, 136th) *Effective July 1, 2026*. This legislation requires local governments to adopt and enforce regulations by July 1, 2027, limiting building heights and natural growth within designated airport-affected areas consistent with federal FAA standards. Airport sponsors must identify affected areas and notify relevant local governments by January 1, 2027. Local governments that fail to comply will be suspended from LMIG funding eligibility for up to three years.

SB 430 – Allows Certain Military Museums to Qualify to Receive the Hotel-Motel Tax

(Sen. Randy Robertson, 29th) *Effective July 1, 2026*. This bill revises the definition of “tourism product development” to specifically include military museums and related institutions. These changes allow qualifying military museums and other related institutions to receive funding from the hotel-motel tax. This bill changes several key procedures governing the designation and oversight of private sector nonprofits that promote tourism. The bill removes the current local government tax revenue collections threshold of \$500,000, which currently triggers special procedures for review. The bill also provides criteria that the Hotel Motel Tax Performance Review Board must consider in approving or rejecting alterations to the designated private sector

nonprofit organization. Additionally, the bill requires Hotel Motel Tax Performance Review Boards to meet no less than quarterly.

GENERAL COUNTY GOVERNMENT
[Staff: Kaylon Day]

HR 251 – Constitutional Amendment: Non-Partisan Probate Judges (Rep. Kimberly New, 40th) *Effective January 1, 2027 - contingent on the constitutional amendment's passage.* This constitutional amendment establishes non-partisan elections for the offices of probate court judge per last year's enabling legislation, **HB 426**, which passed during the 2025 legislative session.

***HB 295 – Property Owner Compensation Requirement** (Rep. Houston Gaines, 120th) *Effective July 1, 2026.* This legislation requires local governments to compensate property owners for actions that negatively impact their property value under specific conditions. These conditions include noncompliance with immigration sanctuary policies, as well as failures to enforce prohibitions on illegal camping, loitering, and public intoxication, among others. The bill also allows property owners to petition the superior court for mandamus relief.

HB 369 – Nonpartisan Elections in Counties with Medical Examiners (Rep. Dexter Sharper, 120th/ Sen. John Albers, 56th) *Effective January 1, 2028.* This legislation mandates that counties with a medical examiner must elect county offices through nonpartisan elections beginning January 2028, with exemptions for the office of sheriff, boards of education, or offices of county governing authorities established by a local constitutional amendment.

ACCG has requested that Governor Brian Kemp veto this legislation, as we believe it arbitrarily discriminates among counties and their citizens in violation of the Special Legislation Clause, as well as the Equal Protection and Due Process Clauses of the Georgia Constitution. To view ACCG's veto request letter, please see [Appendix D](#).

HB 413 – Preempt Livestock and Owners on Public Roads (Rep. David Jenkins, 136th) *Effective Upon Governor's Signature.* This bill prohibits local governments from adopting or enforcing any ordinance, rule, regulation, or resolution regulating any livestock or owner located on any private property or public road as such terms are defined in Chapter 3 of Title 4, "Livestock Running at Large".

HB 483 – Enhanced Penalties for Crimes Against Code Enforcement Officials (Rep. Brian Prince, 132nd) *Effective Upon Governor's Signature* This legislation expands the current penalties for simple assault, aggravated assault, battery, and simple battery against utility workers to include code enforcement officers. These penalties apply when the code enforcement officer is harmed within the course and scope of their employment. This bill applies to all offenses committed on or after July 1, 2026.

HB 1086 – Light Frame Truss Signage Requirement (Rep. Johnny Chastain, 7th) *Effective July 1, 2026.* This legislation requires commercial, industrial, and multi-unit residential buildings with light-frame truss systems to post visible signage to alert firefighters and emergency responders. The State Insurance and Fire Safety Commissioner will set rules for the sign's appearance, placement, and compliance timeline.

SB 146 – Permitting Requirement for Cemeteries & Burial Sites (Sen. Rick Williams, 25th) *Effective July 1, 2026.* This legislation requires a disturbance permit to authorize the disinterment and reinterment of human remains, with local governments responsible for administering such permits. The bill also expands the definition of abandoned cemeteries and expands the requirements for persons applying for permits to disturb such abandoned cemeteries. Local governments are

required to hold a public hearing within 45 days and place notice in the legal organ prior to rendering a decision. The legislation also creates a local permitting system for the creation of family cemeteries.

SB 204 – Firearms: Enhancing Penalties Against Local Governments (Sen. Colton Moore, 53rd) *Effective July 1, 2026.* This legislation waives local government sovereign immunity by allowing lawful weapon carriers to file lawsuits and recover damages -- either a minimum of \$25,000 (or actual damages, whichever is greater) plus attorney's fees and costs, or up to three times their expenses and legal fees – against localities that attempt to regulate weapons and firearms beyond what current law allows.

SB 406 – HOA Registration Requirement (Sen. Matt Brass, 6th) *Section 7 is effective July 1, 2026, and applies to all actions filed on or after that date; all remaining sections are not effective until January 1, 2027.* This legislation establishes new oversight and consumer protections for homeowners' and property owners' associations (HOAs/POAs) in Georgia. It requires

associations to register annually with the Secretary of State, pay fees, and submit basic financial information, with failure to register preventing them from collecting dues, issuing fines, placing liens, or foreclosing properties. The Secretary of State is granted authority to investigate complaints and enforce compliance.

SB 587 – Establishes Animal Cruelty Database (Sen. Shawn Still, 48th) *Effective July 1, 2026; subject to funding, the Prosecuting Attorneys' Council (PAC) is required to create the animal cruelty database by January 1, 2027.* This legislation directs PAC to create a state-wide, publicly searchable animal cruelty database. The primary purpose of such a database shall be to assist animal shelters, animal protection and control agencies, and other organizations and members of the public, in screening prospective owners.

HEALTH & HUMAN SERVICES

[Staff: Joel Truss]

HB 350 – Safe Surrender of Newborns (Rep. Mike Cameron, 1st). *Effective July 1, 2026.* This legislation allows ambulance services to accept custody of newborns and authorizes the installation of newborn safety devices at medical facilities, fire stations, police stations, and ambulance services. The bill provides legal immunity to these facilities and their staff, except in cases of negligence. Once surrendered, the newborn must be transported to the nearest medical facility.

HB 506 – Surprise Billing for Out-of-Network Ambulance Service (Rep. Scott Hilton, 48th/Sen. Still, 48th). *Effective January 1, 2027.* This legislation requires insurance companies to cover out-of-network ambulance transportation services. Local governments that pay the upfront costs receive either full reimbursement based on a contract with an ambulance provider, or the lesser option between 325% of the Medicaid reimbursement rate or the charges billed by the ambulance provider. This was an ACCG policy priority.

HB 1096 – Provide for County Board of Health Employees to Maintain Their Leave Benefits (Rep. Darlene Taylor, 173rd). *Effective July 1, 2026.* This legislation allows employees of the county's board of health who are also members of the state retirement system and move to a different department to retain their seniority and accrued annual and sick leave.

HB 1409 – Adding Animal Shelters to State Mandatory Reporting Requirements for Child Abuse. (Rep. Beth Camp, 135th). *All sections are effective upon the Governor's Signature except for Section 1, which is effective on July 1, 2027.* This legislation includes local animal shelters and fire departments to state mandatory reporting requirements for suspected child abuse. The legislation also allows the state to create a web-based platform for reporting.

SB 383 – Modifying the Rules and Procedures on Local Child Fatality Review Panels. (Sen. Kay Kirkpatrick, 32nd). *Effective July 1, 2026.* This legislation reforms local child fatality review panels to add a local hospital employee and a local school system representative to the appointee list

for the panel. The legislation removes the definition for ‘sudden infant death syndrome’ and replaces it with qualifications for assigning ‘Sudden Death’ as a cause of infant fatality. County medical examiners or coroners will now have seven days, amended from forty-eight hours, to file notification and a preliminary report with their county’s panel for review.

SB 402 – Pilot program provision for screening for autism spectrum disorder (Sen. Blake Tillery, 19th).

Effective On the Governor’s Signature. This bill establishes a pilot program relating to the provision of screenings, clinical evaluations, training, services, and resources for autism spectrum disorder to children in foster care. The program would be contingent on state appropriations and a full report on the program is expected in 2031.

SB 428 – Authorizes DCH to Submit a Waiver Request to the Federal Centers for Medicare and Medicaid Services. (Sen. Kay Kirkpatrick, 32nd). *Effective July 1, 2026.*

This legislation permits the Department of Community Health to submit a waiver request to the Center for Medicare and Medicaid Services to authorize Medicaid reimbursement for home and community-based services for adults receiving medical assistance for mental health care services.

SB 535 – Re-Establishing Community Service Boards Under the Department of Behavioral Health (Sen. Kirkpatrick, 32nd). *Effective July 1, 2026.*

This legislation recreates community service boards by making the executive director/chief executive officer an employee of the Department of Behavioral Health and Developmental Disabilities. This allows them to be appointed and removed by the Commissioner of the Department, rather than the community service board itself. The Board will be empowered to advise the Commissioner on the appointment of an executive director and oversee their work.

NATURAL RESOURCES & THE ENVIRONMENT

[Staff: Joel Truss]

HR 1008 – State-Wide Water Management Plan Reform (Rep. Lynn Smith, 70th). *Effective Upon Governor’s Signature.*

This resolution amends the State Water Plan to reduce the number of appointees to regional water councils.

HB 115 – Addressing Abandoned Vessels on Public Waters (Rep. Jesse Petrea, 166th): *Effective July 1, 2026.*

This legislation sets out new requirements for registering vessels in Georgia, informing applicants of the criminal consequences for failure to remove an abandoned vessel from public waters or private property. It then sets out procedures for law enforcement officers who encounter an unattended vessel, including its removal, the notification of the owner, penalties, liens, restitution to the state, and other procedures.

HB 946 – Authorizes the Use of Drones for Tracking and Hunting Feral Hogs (Rep. Rob Clifton, 131st). *Effective July 1, 2026.*

This legislation permits the use of unarmed aircraft systems to locate and track feral hogs and removes the permit requirement for private property owners to trap feral hogs on their own property.

HB 956 – Authorizes Use of the Solid Waste Trust Fund for Solid Waste Management (Rep. John Corbett, 174th). *Effective July 1, 2026.*

This legislation will authorize the Solid Waste Trust Fund to authorize funding for implementation of a solid waste management program, in particular permitting, monitoring, regulation or guidance development, inspections, and enforcement.

HB 983 – Clarifies Exemptions for Certain Local Burn Notices for Prescribed Burning (Rep. Leesa Hagan, 156th). *Effective July 1, 2026.*

This legislation clarifies that prescribed burning for forest management (silviculture) purposes is exempt from certain local burn notices and ordinances. Such instances of forest management include burning for site preparation of land for timber cultivation, hazard fuel reduction, wildlife habitat improvement, longleaf pine ecosystem maintenance, etc.

HB 1277 – Increases Project Cost Threshold for Public Roads or Airports (Rep. Matt Barton, 5th). *Effective July 1, 2026.*

The authorization to annually adjust cost thresholds begins on July 1, 2027. This legislation makes several changes to the state’s current environmental review requirements, including increasing the project cost threshold for environmental evaluations for public road and airport projects from \$100 million to \$200 million and connecting the threshold value to the cost of inflation. The bill also

increases the value threshold for property being disposed by the Department of Natural Resources from \$75,000 or less to \$150,000 or less and authorizes the department to negotiate the sale of disposed property with an adjacent property owner for no less than 15% under the market value at the time of disposition. In Section 11 of this Act, the legislation further delays the implementation of a new regulatory and taxation scheme for commercial electric vehicle charging through the Department of Agriculture, which was first enacted as Parts II and III of [SB 146 \(2023\)](#) and previously delayed via [HB 516 \(2024\)](#) and [SB 652 \(2025\)](#).

[SB 447 – Soil Erosion and Sedimentation Permitting, Procedures on Denials and Automatic Approvals](#) (Sen. Clint Dixon, 45th): *Effective July 1, 2026*. This bill amends the current authority of local issuing authorities for various permits. This requires local authorities to publish clear requirements for a completed application. Once completed and submitted, local authorities have 45 days to either issue or deny

the permit. If denied, the local authorities must give the applicant a summary explanation of the decision with applicable code references for the denial. If the applicant decides to resubmit the application, the local authority has fourteen days to review the new submission. The 45-day timeframe will be tolled for state and federal inspection requirements.

Failure to issue or deny permits within these timeframes results in a refund of permit fees. Additionally, local governments issuing more than 250 building permits per year are required to establish an online permit tracking system beginning January 1, 2028.

[SB 478 – Provides a Sunset for the Georgia Outdoor Stewardship Trust Fund](#) (Sen. Sam Watson, 11th): *Effective July 1, 2026*. This bill provides a sunset on the code section enacting the Georgia Outdoor Stewardship Trust Fund on June 30, 2039. Current law requires the Georgia Outdoor Stewardship Trust Fund to receive **40%** of all moneys received by the state from the sales and use tax collected by outdoor recreation equipment establishments. This bill increases that percentage to **60%**.

PUBLIC SAFETY & THE COURTS

[Staff: Todd Edwards]

[HB 256 – Juvenile Court Reporting: Must Provide Complete Records of Proceedings](#) (Rep. Marcus Wiedower, 121st): *Effective upon the Governor’s signature*. In addition to many provisions related to foster care, this bill allows involved parties and the Department of Human Services the right to the full and complete record of any proceeding without having to obtain or produce a court order to receive these records.

[HB 549 - Peace Officers: Extend Time Frame for Which Expenses Must Be Reimbursed](#) (Rep. Devan Seabaugh, 34th): *Effective July 1, 2026*. This bill extends the time frame for reimbursement of training expenses by a subsequent employer of a peace officer from 15 months to 36 months after the completion of training.

[*HB 651 – Restrict School Zone Safety Cameras](#) (Rep. Alan Powell, 33rd): *Effective on July 1, 2026; referendum and enhanced signage requirements (Sections 2 and 9) effective on July 1, 2027*. This legislation sets significant new regulations on automated traffic enforcement safety devices. Among these, cities and counties can only receive or renew a state license,

issued by the Georgia Department of Transportation, to employ these devices if a referendum is passed by the voters every six years; must employ signs with flashing yellow lights when the devices are in use; can be fined for the misuse of these devices or have their permits suspended; and can only ticket those going over 10 miles per hour over the posted speed limit in the school zone.

[HB 999 – Expand Magistrate Court Jurisdiction](#) (Rep. Rob Leverett, 123rd): *Effective July 1, 2026*, except for Section 3 which becomes effective on January 1, 2027 and applies to any actions filed on or after that date. This bill increases, from \$15,000 to \$25,000, the value of the property claimed (civil claims) that magistrate courts have jurisdiction over. It also revises provisions related to magistrate courts collecting sums and fees authorized by law.

[HB 1020 – District Attorney Compensation Reform Act](#) (Rep. Matt Reeves, 99th): *Effective July 1, 2026*. Among its measures, this bill sets the salary for district attorneys. Specifically, each DA and interim DA in office on July 1, 2026, will have the option to receive an annual salary set by

the General Assembly in the General Appropriations Act, but such salary shall not exceed 88% percent of the base annual salary for the northern district federal judges on July 1 of the second preceding state fiscal year, plus any locality pay OR to continue to receive the compensation which is otherwise provided to that DA by laws in effect on June 30, 2026. The opt-in deadline for DAs is January 1, 2030. For a more detailed summary and analysis of the bill, please see [Appendix E](#).

[*HB 1161 - School Zone Safety Cameras, Window Tinting and Pulling Over for Police Traffic Stops](#) (Rep. Marvin Lim, 98th), *Effective July 1, 2027, for the school zone camera section; all other sections are effective July 1, 2026*. This bill requires cities and counties that deploy automated traffic enforcement safety devices (school zone safety cameras) to display signs providing drivers with the speed of their vehicle and lights that flash yellow when the automated device is authorized to issue citations. Those using these devices must submit an annual report to the state on the revenue generated; permits issued for these devices on highways with more than two lanes require a demonstrated history that justifies such need; and no devices can be placed on a highway within a school zone with four lanes that does not have a crosswalk across such lanes.

[HB 1283 - Family Justice Center Act](#) (Rep. Esther Panitch, 51st), *Effective July 1, 2026*. This bill authorizes the establishment and funding of Family Justice Centers that co-locate governmental and community-based victim service providers, including law enforcement officers, in a single, safe, and accessible location for victims of family violence, sexual assault, child abuse, elder abuse, human trafficking, and associated crimes.

[HR 1243 - Georgia Next Generation 9-1-1 Funding](#) (Rep. Chuck Martin, 49th), *Effective January 1, 2027, if ratified by Georgia voters*. This resolution is a proposed constitutional amendment that, if approved by voters, authorizes the General Assembly to create the “Georgia Next Generation 9-1-1 Fund” with monies used exclusively for the expansion, maintenance, and operation of 9-1-1 systems throughout the state, including the transition to Next Generation 9-1-1. Subsequent legislation will determine what taxes and fees are dedicated to the fund and how they are disbursed to 9-1-1 centers.

[*SB 285 – Counties Must Pay 1.5% of Insurance Premium Taxes to POAB](#) (Sen. Randy Robertson, 29th), *Effective July 1, 2026*. This bill requires cities and counties to pay 1.5% of their insurance premium tax (IPT) receipts, on or before October 30th of each year, to

the Peace Officers Annuity & Benefit (POAB) Fund to assist in funding retirement benefits for law enforcement officers. The state may contribute up to one-half of one percent of its IPT to the fund each year; however, that is voluntary and subject to state appropriations.

[SB 399 - Mason Sells AED Coordination Act](#) (Sen. Marty Harbin, 16th), *Effective July 1, 2026*. This bill requires all persons and state agencies possessing automated external defibrillators (AEDs) to notify public safety answering points (9-1-1 centers) of the location of their AEDs. All communications officers are required (by Jan. 1, 2028) to complete training in the delivery of telephone instructions to facilitate the use of AEDs, unless they are certified in emergency medical dispatch.

[SB 433 – Peace Officer Training to Cover Interactions with Those Who Have Autism](#) (Sen. Brian Strickland, 42nd) *Effective July 1, 2026*. On or after January 1, 2027, owners of passenger vehicles who meet certain requirements are authorized to receive specialized “Autism Spectrum Disorder” or “Developmental Disability” license plates indicating (bearing the official ‘Just Bee’ symbol or reasonable facsimile thereof) that they, their spouse, child or ward, have autism. It then requires that peace officers’ training, beginning January 1, 2027, include training in interactions with persons with autism spectrum disorder or a developmental disability.

[SB 443 – Increase Penalties for Obstructing Roads](#) (Sen. Carden Summers, 13th), *Effective July 1, 2026*. This bill makes it a high and aggravated misdemeanor to purposely or recklessly obstruct any highway or street. These individuals may also be held civilly liable for damages that result from this crime. It also makes it a misdemeanor for a person to purposely or recklessly obstruct a sidewalk or other public passage and fails or refuses to remove the obstruction after receiving a reasonable official request from a peace officer to do so.

[SB 470 – Prohibit Signal Jammers](#) (Sen. John Albers, 56th), *Effective July 1, 2026*. This legislation prohibits the possession, use, operation, manufacture, sale, offer for sale, distribution, or import of signal jammers. Exempted are devices that have been approved by the Federal Communications Commission for state and county law enforcement and correction agencies to prevent and disrupt communications from a contraband device in correction facilities or signals from unmanned aircraft systems.

SB 569 – Tow Trucks Authorized to Use Red Lights in Certain Circumstances (Sen. Brian Strickland, 42nd), *All sections are effective July 1, 2026, except for Part II, which becomes effective on January 1, 2028.* This bill authorizes towing companies to use flashing red lights when they are working with the State Department of Transportation or are otherwise authorized by contract with a local government to perform towing services or clear roadways and have completed the minimum state safety course requirements. The bill also establishes a towed motor vehicle database that allows motor vehicle owners to search for the location of a towed vehicle by vehicle identification number.

SB 605 – Expand Grounds for Removing a District Attorney from Office (Sen. Bill Cowsert, 46th), *Effective Upon Governor’s Signature and shall apply to all disciplinary proceedings initiated on or after such date.* This bill adds five new offenses as grounds for discipline of a district attorney or solicitor-general or for his or her removal from office.

REVENUE & FINANCE [Staff: Nathan Corbitt]

HB 134 - Keep Georgia Forested Act (Rep. Beth Camp, 135th), *Effective July 1, 2026, and applicable to taxable years beginning on or after January 1, 2026.* This bill creates a tax credit against state income tax for forestry manufacturing facilities, defined as businesses that use Georgia-sourced virgin timber to manufacture forest products, renewable fuels, bio-based chemicals, bioenergy, or other value-added products. The bill authorizes a \$500 tax credit per eligible new full-time employee job created in the first year in which the new full-time employee job is created, beginning on or after January 1, 2026, and prior to January 1, 2031. The bill provides additional location-based terms and criteria for eligibility. The credit may be transferred or sold by the forestry manufacturer, subject to certain conditions as stated in the bill.

This bill also creates a tax credit against state income tax for certain forestry manufacturing facilities based on the acquisition of qualified investment property.

HB 141 - Allows Businesses and Practitioners to Elect to Provide CPA Affidavits in Lieu of Tax Returns to Local Governments (Rep. Martin Momtahan, 17th), *Effective July 1, 2026.* This bill authorizes a business or practitioner to elect to provide affidavits of certified public accountants in lieu of tax returns or other financial information to local governments to facilitate the local government's determination of the amount of occupation tax to be levied on the business or practitioner.

***HB 165-Expands a Sales Tax Exemption for Manufactured Homes** (Rep. Lehman Franklin, 160th), *Effective July 1, 2026.* This bill revises and expands sales tax exemption for manufactured homes.

HB 244 - Extensions on County Annual Audits in Certain Instances (Rep. Chas Cannon, 172nd), *Effective July 1, 2026.* This bill authorizes the state auditor to provide 90-day extensions to counties on their annual audits for cause. The extension may be granted if the constitutional officers, public officers, and employees serving a given county or consolidated government, or state officers and employees specifically assigned to the county, cause the failure to timely file the audit.

HB 439 - Authorizes Local Governments to Create Local Homeowners’ Incentive Adjustment Programs (Rep. Bill Yearta, 152nd), *Effective January 1, 2027.* This bill authorizes local governments and local school systems to establish local grant programs and appropriate funds to support local homeowners' incentive adjustments. A local homeowners’ incentive adjustment program reduces the tax burden on qualified homesteads located within participating local governments. A county or local government that wishes to create a local homeowners’ incentive adjustment program must first pass a local referendum authorizing the creation of the program.

HB 445-Revises Certain Property Tax Appeals (Rep. Chuck Martin, 49th), *Effective July 1, 2026.* This bill expands taxpayer appeal options on the assessment of business personal property, excluding wireless property. Hearing officers may review such appeals with an aggregate fair market value above \$200,000. The bill provides minimum credentials for those who may serve as the hearing officers for these hearings.

This bill expands the definition of “public utility” concerning revenue and taxation to include private water systems with at least 10,000 connections for service.

HB 463 - Provides for Further Income Tax Rate Cuts

(Rep. Shaw Blackmon, 146th), *Effective Upon Governor's Signature and applicable to all taxable years beginning on or after January 1, 2026*. This bill reduces the individual tax rate from 5.19% to 4.99% for taxable years beginning on or after January 1, 2026. Beginning annually on January 1, 2027, the rate of tax will be reduced by .125% annually until the rate reaches 3.99%. However, the bill provides that these reductions must be delayed if certain economic performance conditions are not met. The bill increases the standard deduction. It also provides for certain income from overtime and tips to be exempt from state income tax.

***HB 1077 - Extends the Sales Tax Exemption on Qualifying Ticket Sales** (Rep. Noel Williams, 148th), *Effective July 1, 2026, and applicable to all tax years beginning on or after January 1, 2027*. This bill extends the sunset on an existing sales tax exemption on the sale of tickets for qualifying arts performances or events. The current exemption sunsets on December 31, 2027. This bill extends the sunset to December 31, 2032. This bill also exempts ticket sales, fees, or charges for admission to the Georgia National Fairgrounds and Agricenter.

HB 1128 - Creates Additional Notice Requirement for the State Board of Workers' Comp

(Rep. Devan Seabaugh, 34th), *Effective July 1, 2026*. Current law requires the State Board of Workers' Compensation to provide notice of eligibility to an injured employee. This bill expands that requirement so that the Board must also provide notice to an injured employee's legal guardian. The bill also creates a new application for public safety officers to apply for indemnification for total permanent disability under certain circumstances. The bill creates a window of July 1-August 1, 2026, for public safety officers or their legal guardians to apply for indemnification for total permanent disability due to organic brain damage that occurred on or before July 1, 2024, if the organic brain injury prevented a timely application for such benefits.

HB 1181- Creates New Submission Requirements in Certain Instances When Requesting a Certificate of Title

(Rep. Bethany Ballard, 147th), *Effective July 1, 2026*. This bill changes the submission requirements for an applicant requesting a certificate of title from the Department of Revenue when the applicant is receiving the vehicle upon inheritance, devise, or bequest.

***HB 1209 - Creates a Sales and Use Tax Exemption for Construction of Certain Convention Facilities** (Rep. Ron Stephens, 164th), *Effective Upon Governor's Signature*. This bill creates a sales and use tax exemption for tangible

property and construction materials used for or in the construction and furnishing of the Savannah Convention Center. The bill requires this exemption to be available from July 1, 2026, through June 30, 2023, or until \$7 million in aggregate refunds are issued.

HB 1261 - Authorizes a Freeport Exemption for Certain Inventory for Electric Utilities

(Rep. David Huddleston, 72nd), *Effective July 1, 2026*. This bill provides for a level one freeport exemption for the inventory of electric utility equipment. A county may choose whether or not to provide this level one freeport exemption. If the county wishes to provide the freeport exemption, the county voters must approve it at a referendum. The percentage of exemption can be set at 20, 40, 60, 80 or 100 percent of the inventory value. The exemption only applies to inventory and does not extend to electric utility equipment that has been incorporated into operating electric generation, distribution, or transmission facilities.

HB 1344 - Georgia Insurance Affordability and Claims Integrity Act

(Rep. Matt Reeves, 99th), *Effective January 1, 2027, and applicable to all policies, contracts, and certificates executed, delivered, or renewed in Georgia after that date. The Act is applicable to all taxable years beginning on or after January 1, 2027*. This bill requires counties to file an annual report with the Commissioner of Insurance detailing how the county spent revenues from insurance premium taxes as authorized by law. The county may file an annual report on a form prescribed by the Commissioner of Insurance. In the alternative, the county may provide a copy of the budget report which counties are currently required to complete as part of their annual budgeting procedures.

***SB 33 – The Homeownership Opportunity and Market Equalization (HOME) Act of 2026** (Sen. Kay Kirkpatrick, 32nd), *Effective upon the Governor's signature*. This legislation mandates the HB 581 Floating Base Year Homestead Exemption statewide. It allows for a new Local Homestead Option Sales Tax (LHOST) to be levied as an alternative to the Floating Local Option Sales Tax (FLOST). The bill also increases the maximum allowable balance that local school boards may keep in reserve funds from 15% to 25%. For a more detailed summary and analysis of the bill, please see [Appendix F](#).

SB 59 - Hurricane Helene Timber Income Tax Credits

(Sen. Sam Watson, 11th), *Effective upon Governor's signature and applicable to all tax years beginning on or after January 1, 2026*. This bill revises a tax credit for timber producers who incurred losses due to Hurricane

Helene. The bill provides that applications for the tax credit that are received on or after January 1, 2026, do not require preapproval. The bill also increases the total amount of tax credits that may be awarded from \$200 million to \$250 million. The bill requires the state revenue commissioner to provide notice to the taxpayer of acceptance or rejection of their application for the credit no later than 45 days of the taxpayer's submission of the application.

SB 293 - Reclassifies the Offense of Making, Selling, or Issuing License Plates as a Felony (Sen. Lee Anderson, 24th), *Effective July 1, 2026, except for Part IA which becomes effective on January 1, 2027.* This bill reclassifies the offense of making, selling, or issuing any license plate or revalidation decal from a misdemeanor to a felony. It increases fines and penalties for conviction of offenses involving license plates such as improperly removing or selling a license plate. The bill increases maximum fines that may be imposed on a person, firm, or corporation that delivers or accepts a certificate of title assigned in blank. The bill also increases the surety bond that a used motor vehicle dealer or dealer of used motor vehicle parts must post from \$35,000 to \$50,000. This bill creates new reporting requirements and requires the state revenue commissioner to prepare an annual report for the

General Assembly on activities of the Department relating to incidents of fraud and suspected fraud relating to dealers, dealer license plates, and temporary operating permits.

***SB 306 - Requires County Assessors to Send CUVA Expiration Notices Via Certified Mail if So Requested** (Sen. Randy Robertson, 29th), *Effective upon Governor's signature. Sections I and II of this bill, concerning carbon sequestration, notification of impending expiration of CUVA, reinstatement of certain covenants and preferential assessments in certain limited circumstances, and change from type of assessment property, will be applicable to all taxable years beginning on or after January 1, 2027.* This bill changes how county tax assessors must notify Georgia taxpayers enrolled in CUVA when the taxpayer's CUVA covenant is about to expire. Currently, assessors must mail notice to the taxpayer enrolled in CUVA via first-class mail. This bill requires that the assessor send notification of the pending expiration to the taxpayer via certified mail and electronic mail, if properly requested by the taxpayer.

This bill allows a single owner who has multiple parcels of bona fide conservation use property that are collectively subject to more than one valid conservation use covenant to combine the covenants under a single, new, ten-year covenant. The owner must file a property tax return with

the appropriate board of tax assessors before the deadline to file the return. Additionally, the property owner must not owe delinquent taxes on any of the parcels.

The bill increases the total value of low-income housing tax credits which may be annually awarded. The bill also allows for the change from forest land use assessment property to current use assessment property after a transfer of ownership.

SB 384 - Allows Motor Vehicle Owners to Renew Their Registration in Five Year Increments (Sen. Bo Hatchett, 50th), *Effective July 1, 2027.* This legislation allows a vehicle owner to renew their registration for five years and pay a fee that is five times the amount currently paid for annual registration. The vehicle owner would continue to complete annual emissions inspections if they are located in an area of the state that requires them. The bill provides for the Department of Revenue to notify a vehicle owner electronically if the owner fails to timely comply with emissions inspection requirements.

SB 441 - Requires the State Depository Board to Approve Certain Local Government Pooled Investments (Sen. Marty Harbin, 16th), *Effective July 1, 2026, and applicable to pooled investments made on or after that date.* This bill requires any pooled local government investment to obtain the approval of the State Depository Board prior to establishment. However, an investment pool created by interfund pooling is not required to obtain approval of the State Depository Board prior to establishment.

SB 566 - Revises the Notice of Assessment (Sen. Chuck Hufstetler, 52nd), *Effective upon the Governor's Signature and applicable to taxable years on or after January 1, 2026.* This bill revises the annual notice of assessment form to make it simpler for taxpayers to understand. It focuses on the information that is actionable to taxpayers: value, exemptions, and appeal options. The bill revises certain unclear provisions of **HB 581** (2024) and HB 92 (2025), including the estimated rollback rate. The bill also updates definitions and procedures for base year homestead exemptions. It imposes new penalties for those who fail to report that they are no longer eligible for a homestead exemption by the deadline to file an appeal. For further details and analysis on this bill, please see **Appendix G**.

Appendix A

2026 Study Committees

Study Committees Passed this Session Impacting Georgia Counties

- House Blue-Ribbon Study Committee on Community Health and Healthcare Oversight
- House Blue-Ribbon Study Committee on Transportation Infrastructure and Vehicle Regulation
- House Blue-Ribbon Study Committee on Local Government Taxation, Funding, and Budgeting
- Senate Study Committee on Improving Public Health ([SR 533](#))
- Senate Study Committee on Improving Recycling ([SR 610](#))
- Joint Study Committee on Evaluating Foster Care Costs ([SR 622](#))

Appendix B

Bills that Failed to Pass in the 2026 Session

The following bills failed to advance in the 2026 session and will no longer proceed in the legislative process, as we have reached the end of a two-year cycle.

ECONOMIC DEVELOPMENT & TRANSPORTATION

- HB 76 – [Requires Public Hearings for Local Transportation Projects of Significant Impact](#)
- HB 205 – [Drones: Prohibition List](#)
- HB 283 – [Delay Implementation of Digital Driver's License Readers](#)
- HB 317 – [Authorize Workforce and Residential Infrastructure Districts](#)
- HB 583 – [Requires a County to Wait 8 Years to Resubmit a Failed Transit SPLOST to its Voters](#)
- HB 957 – [Provides for the Operation of Miniature On-Road Vehicles on Certain Highways](#)
- HB 1063 – [Data Center Contract Requirements](#)
- HB 1103 – [Happy Highways Grant Program Establishment](#)
- HB 1286 – [Abolishes GDOT Director of Planning Position](#)
- HB 1287 – [Requires Governor Nomination for GDOT Commissioner](#)
- HB 1342 – [GDOT Highway Utility Relocation Procedures](#)
- HB 1351 – [Requires AI Disclosure in Government Hiring and Terminations](#)
- HB 1381 – [Grid Modernization Assessment Before Transmission Construction](#)
- HB 1384 – [Electric Franchise Fees: Cities Must Share with Counties](#)
- HB 1386 – [County Development Authority Limits in Certain Municipalities](#)
- HR 1608 – [Study Committee on Municipal Electric Franchise Fees](#)
- SB 34 – [Prohibits Utilities from Passing Data Center Costs to Citizens](#)
- SB 408 – [Advances the Sunset Date of the Data Center Equipment Sales and Use Tax Exemption](#)
- SB 410 – [Repeals the Data Center Sales and Use Tax Exemption](#)
- SB 436 – [Prohibits Local Governments from Entering into NDAs Restricting Electricity/Water Info](#)
- SB 455 – [Establish Georgia Artificial Intelligence Commission](#)

GENERAL COUNTY GOVERNMENT

- HB 61 – [Procedures to Remove Unpaid Tenants in Long-Stay Establishments](#)
- HB 377/ SB 51 – [QBS Procurement Mandate](#)
- HB 397 – [Election Omnibus \(2025 Version\)](#)
- HB 400 – [CHOICE Act](#)
- HB 521 – [Deannexation Requests by County Governments](#)
- HB 646 – [Coroner Pay - Mandatory Minimum Salaries Statewide](#)
- HB 868 – [Retired Constitutional Officer Health Insurance Mandate](#)
- HB 960 – [Hand Marked Ballot Mandate & Increased County Fines](#)
- HB 979 – [Military Retrocession: Additional Guidelines](#)
- HB 1087 – [Waives Permitting Fees for Disabled Veterans](#)
- HB 1166 – [Zoning Preemption: Authorize 400 Sq Ft Dwellings](#)
- HB 1260 – [New County Commissioner Training: Lose Pay if Not Completed](#)
- HB 1315 – [Permit & Zoning Moratoria Limitations](#)
- HB 1423 – [Elections: QR Code Removal Deadline Extension](#)

- [HB 1442 – Property Exemptions to Moratoria](#)
- [HB 1447 – Efficiency Report: 10 Year Requirement](#)
- [SB 27 – Penalties for Doxxing & Stalking](#)
- [SB 74 – Penalties for Librarians who Fail to Remove Harmful Material](#)
- [SB 175 – Sovereign Immunity Implications for Monument Removal](#)
- [SB 214 – Election System Change & QR Code Removal](#)
- [SB 388 – Requires Imminent Danger to Conduct Property Inspections](#)
- [SB 463 – Foreign Owned Rental Prohibition & Corporate Home Ownership Limitations](#)
- [SB 496 – Annexation Approval via Resolution](#)
- [SB 499 – Firearms: Repeals Silencer Prohibition](#)
- [SB 514 – Limits Tax Referendums to November](#)
- [SB 516 – Special Election Cost Reimbursement *ACCG Policy Priority*](#)
- [SB 593 – Impact Fee Disclosure Mandate](#)
- [SB 599 – Provides for the Regulation of Local Governments in Financial Distress](#)

HEALTH & HUMAN SERVICES

- [HB 285 – Judicial Procedure for Purging a Person's Involuntary Hospitalization Information](#)
- [HB 419 – Requires Higher Ed Institutions to Maintain Opioid Antagonists](#)
- [HB 662 – Definition of Rural Hospital Organization](#)
- [HB 810 – Requires PBMs to Reimburse Pharmacies at the Average National Acquisition Cost](#)
- [HB 947 – Georgia SNAP Healthier Choices Act](#)
- [HB 1081 – Adults with Cognitive Decline to Be Considered Disabled Adults](#)
- [HB 1242 – Eliminates Authority of County Boards of Health to Distribute Vaccines](#)
- [HB 1350 – Banning Vaccine Mandates](#)
- [HB 1263 – Provides an Exception to Certain Certificate of Need Requirements for Certain Cancer Care Facilities](#)
- [HB 1296 – Breakthrough Treatments for Georgia Heroes Suicide Prevention Pilot Program](#)
- [HB 1299 – Rural Hospital Authorities would be allowed to Form Joint Venture Outpatient Healthcare Facilities](#)
- [HB 1332 – Encouraging DCH to Purchase American-Made Pharmaceuticals](#)
- [HB 1393 – Rural Hospital Authorities Allowed to Combine Resources Outside of M&A](#)
- [HB 1418 – Authorizing Local Governments to Develop Food Waste Reduction Programs](#)
- [HB 1430 – Creating Licensing Procedure for Supportive Senior Housing Communities](#)
- [HB 1446 – Moves Oversight of EMS to the Georgia Emergency Medical Services and Trauma Council](#)
- [SB 509 – Provides Insurance Coverage for Patients Who Have Undergone Cancer Treatment](#)
- [SB 526 – Licensing and Regulation on Recovery Residences](#)
- [SB 528 – Insurance Coverage for Certain Orthotic and Prosthetic Devices](#)
- [SB 626 – Create New Regulations on Collection Medical Debt](#)

NATURAL RESOURCES & ENVIRONMENT

- [HB 51– Authorize GEFA to Finance Gas Projects](#)
- [HB 211 – PFAS Receiver Shield Act](#)
- [HB 320 – Solar Panels and Facilities Must Be Recycled](#)
- [HB 449 – Lands Covenants Cannot Prohibit Water Wells](#)
- [HB 812 – Land Disturbance Permitting Limitations & DCA Building Code Approvals](#)

- [HB 922 – Georgia Boater Bill of Rights](#)
- [HB 1027 – Electric Power Contract Limitations](#)
- [HB 1182 – Restrict Applications of Soil Amendments Near Public Roads](#)
- [HB 1212 – PFAS Removal and Remediation Promotion Act](#)
- [HB 1501 – EPD Must Maintain a Website for Monitoring PFAS Levels in Public Water Systems](#)
- [SB 264 – Creation of the Georgia Resilience Office under GEMA](#)
- [SB 437 – Third Party Inspections and Permitting Timeline Revisions](#)
- [SB 511 – Rights of Private Property Owners on Non-Navigable Streams](#)
- [SB 538 – Industrial PFAS Discharge Reporting to Public Water Utilities](#)
- [SB 577 – Removes Local Government Ability to bring Civil Action on PFAS Contamination](#)

PUBLIC SAFETY & THE COURTS

- [HB 283 – Delay Implementation of Digital Driver's License Readers](#)
- [HB 967 – Grants to Equip Peace Officer Vehicles with Bullet Resistant Components](#)
- [HB 997 – Increase Per Diem for State Inmates in County Jails](#)
- [HB 1312 – State Patrol Keeps 70% of Local Traffic Fines on Interstates](#)
- [HB 1061 – Placing 17-Year-Olds in Juvenile Court: Establish Study Committee](#)
- [SB 116 – DNA Sampling Required of Those Subject to Immigration Detainer Notices](#)
- [SB 268 – Crime of Inference with a First Responder](#)
- [SB 454 – Authorize Temporary Door Locks in Public Buildings](#)
- [SB 501 – Fire Safety Review Board: Power to Overturn Local Fire Permitting Decisions](#)
- [SB 527 – Those Qualifying for Sheriff Must be Certified Peace Officers](#)

REVENUE & FINANCE

- [HB 66 – Creates an AHOST](#)
- [HB 79 – Creates the Firearm Safe Handling Tax Credit](#)
- [HB 87 – Requires Dec Pages and Premium Billing Pages to Specify County Portion of Insurance Premium Tax](#)
- [HB 169 – Georgia Small Business Resiliency Act](#)
- [HB 186 – Prohibits New Sales Tax Exemption Certificates for Data Centers](#)
- [HB 229 – Excludes Tips and Overtime from State Income Tax](#)
- [HB 248 – Firearm Safe Handling and Secure Storage Tax Credit](#)
- [HB 275 – Revises the Notice of Assessment](#)
- [HB 485 – Code Revision Bill](#)
- [HB 583 – Requires a County to Wait Eight Years to Resubmit a Failed Transit SPLOST to Its Voters](#)
- [HB 874 – Georgia Taxpayer Privacy Protection Act](#)
- [HB 942 – Adds Personal Public Property to the Ad Valorem Exemption for Certain Local Government Property](#)
- [HB 964 – Creates Sales Tax Exemptions in Favor of Volunteer Fire Departments](#)
- [HB 1035 – Georgia Homeownership Protection Act of 2026](#)
- [HB 1116 – The Homeownership Opportunity and Market Equalization \(HOME\) Act of 2026](#)
- [HB 1132 – Creates a Sales and Use Tax Exemption on Materials Used by Public Charities to Construct, Renovate, or Rehab Affordable Housing](#)
- [HB 1137 – Extends a Sunset on a 1% Sales Tax Benefiting MARTA](#)
- [HB 1156 – Authorizes Local Governments to Create Local Homeowner's Incentive Adjustment Programs](#)
- [HB 1176 – Creates a Sales and Use Tax Exemption on the Sale of Certain Tangible Personal Property Sold to Public Electric Utilities](#)

- [HB 1240 – Requires That the Total Ad Valorem Tax Digest Limitation Also Apply to the Renewal of Existing Tax Allocation Districts](#)
- [HB 1267 – Classifies the Offense of Making License Plates as a Felony](#)
- [HB 1280 – Provides for the Election of a Chief Appraiser of a County](#)
- [HB 1285 – Authorizes Counties to Collect an Enhanced Homestead Option Sales Tax and LOST](#)
- [HB 1298 – Exempts the Retail Sale of Electricity and Natural Gas from Sales and Use Tax](#)
- [HB 1336 – Requires that at Least 50% of Local Ad Valorem Tax on Aircraft Must Go to M&O of Local Airports](#)
- [HB 1347 – Authorizes Certain Large Retirement Systems to Invest 10% of Their Assets in Real Estate](#)
- [HB 1360 – Prohibits Class Action Lawsuits for Refunds of Taxes and License Fees](#)
- [HB 1377 – Requires Counties to Wait Eight Years to Resubmit a Transit SPLOST Referendum Question to the Voters](#)
- [HB 1465 – Removes Requirement to Display Revalidation Decal on a License Plate](#)
- [HB 1483 – Prohibits Class Action Suits by Taxpayers for Refunds](#)
- [HR 250 – Constitutional Amendment to Freeze Fair Market Value at the Most Recent Purchase Price](#)
- [HR 400 – Georgia Keys for Heroes Constitutional Amendment](#)
- [HR 1000 – Exempts Ad Valorem Tax Paid on Timber Cut or Sold from Forestland Protection Act Property](#)
- [HR 1114 – Calls for a Constitutional Amendment to Implement the HOME Act](#)
- [HR 1178 – Proposes a Constitutional Amendment Authorizing Local Governments and School Systems to Establish Local Grant Programs](#)
- [HR 1392 – Allows Low-Income Building Projects to be Classified as a Separate Class of Property](#)
- [SB 52 – Sales Tax Exemption for Certain Carriers](#)
- [SB 382 – Mandatory Statewide Base Year Homestead Exemption](#)
- [SB 410 – Repeals the Data Center Sales and Use Tax Exemption and Prohibits the Issuing of New Certificates of Exemption](#)
- [SB 476 – Income Tax Reduction Act of 2026](#)
- [SB 477 – Provides for Further Income Tax Rate Cuts](#)
- [SB 584 – Prohibits Certain Class Action Suits Against Counties and Municipalities](#)
- [SR 56 – Local Grant and Adjustment Programs for Property Tax Relief](#)
- [SR 668 – Proposes a Constitutional Amendment to Establish Data Centers as a Separate Class of Property](#)

Appendix C

OVERVIEW OF AMENDED FY 2026 AND FY 2027 BUDGETS

The final amount appropriated for the AFY 2026 budget is \$43.6 billion which is a 15.6% increase over the original FY 2026 budget.

The final amount appropriated for the FY 2027 budget is \$38.5 billion which is a 1.95% increase over the original FY 2026 budget.

There was no state employee COLA, raise, or merit increase provided in the FY 2027 budget.

The overview below lists some of the additional appropriations of interest to counties by state agency.

The final AFY 2026 budget can be found in [AFY 2026 Budget \(HB 973\)](#).

The final FY 2027 budget can be found in [FY 2027 Budget \(HB 974\)](#).

AFY 2026 State Budget Highlights Impacting Georgia Counties

All the amounts listed below are increases to the current FY 2026 budget:

Department of Transportation:

- \$250 million in the Local Road Assistance Administration (LRA).
- \$1.68 billion to the State Road and Tollway Authority (SRTA) to fund the extension and bi-directional expansion of I-75 express lanes in Clayton and Henry counties.
- \$100 million for the rehabilitation and replacement of rural bridges throughout the state.
- \$11 million in the Airport Aid program

Department of Community Affairs

- \$45 million for the Department of Community Affairs (DCA) State Housing Trust Fund to establish a homelessness grant program.
- \$850 million for the Homeowner Tax Relief Grant (HTRG) program.
- \$35 million to the Georgia Environmental Finance Authority to establish a state financing and assistance program for natural gas infrastructure improvements for Non-Universal Service Fund eligible providers
- \$60 million for rural infrastructure for economic development for Tier 1 and Tier 2 counties.

Department of Human Services

- \$81 million to fund the deficit within the Department of Human Services (DHS) Division of Family and Children Services (DFCS), prioritizing reunification services, assessments, and specialized services for high acuity youth.

Office of the Secretary of State

- \$15 million in the Secretary of State's Office for grants to county election offices.
- \$5 million for a hand recount of ballots in statewide elections in the 2026 election cycle.

Georgia Emergency Management and Homeland Security Agency

- \$5.7 million for emergency preparedness, security grants to non-profits, and NextGen 911 funding.

FY 2027 State Budget Highlights Impacting Georgia Counties

Department of Agriculture

- \$166,386 for two plan reviewer positions at the Soil and Water Conservation Commission.
- \$200,000 in the Soil and Water Conservation Commission to initiate a feral hog eradication incentive program.

Department of Community Health

- \$1 million for one-time grants for emergency preparedness.
- \$4 million to develop and implement a solvency evaluation process for rural hospitals.

Department of Corrections

- \$1 million to contract with Council of Superior Court Judges, the Prosecuting Attorneys' Council, and the Georgia Public Defender Council for the express purpose of speedy adjudication of individuals held in county jails charged with crimes specifically related to state prison contraband.
- \$20.7 million to the Criminal Justice Coordinating Council (CJCC) to increase grants and offset the loss of federal funds for victim services providers, including child advocacy centers, domestic violence shelters, and sexual assault centers, which provide services for the most vulnerable Georgians.
- \$12.7 million to the Prosecuting Attorneys' Council and the Georgia Public Defender Council for the purpose of establishing pay parity between assistant district attorneys and assistant public defenders.
- \$6.96 million for personnel, operating, and technology funding for the Overwatch and Logistics (OWL) unit.

Department of Behavioral Health and Developmental Disabilities

- \$500,000 to the Department of Behavioral Health and Developmental Disabilities (DBHDD) for school safety initiatives, including behavioral health training, school safety plan reviews, and technical assistance to high-need schools.

Georgia Bureau of Investigation

- \$1 million for a salary increase for medical examiners
- \$1.2 million for targeted salary adjustments at the GBI Crime Lab.

Department of Natural Resources

- \$150,000 for the Feral Hog Task Force.
- \$1 million for a public-private feral hog management pilot program.

Department of Transportation

- \$36.4 million for routine maintenance due to increased maintenance costs.
- \$13.6 million for Local Maintenance and Improvement Grants (LMIG) for local resurfacing projects.
- \$10 million in airport aid to bring the base to nearly \$40 million. The list of state-funded airport aid requests is currently over \$96 million.
- \$1 million in rail for targeted freight congestion relief along key intermodal corridors impacting inland ports.

Appendix D

ACCG Veto Request Letter on HB 369



April 2, 2026

The Hon. Brian P. Kemp
Governor, State of Georgia
206 Washington Street
Suite 203, State Capitol
Atlanta, GA 30334

RE: House Bill 369 (2026)

Dear Governor Kemp:

I write to express the legal and policy concerns of Association County Commissioners of Georgia (ACCG) regarding House Bill 369 of the 2026 Session of the General Assembly. As further described below, H.B. 369 arbitrarily discriminates among counties and their citizens, in violation of the Special Legislation Clause, as well as the Equal Protection and Due Process Clauses, of the Georgia Constitution. Accordingly, ACCG respectfully requests that you VETO H.B. 369.

H.B. 369 would make certain county-level elections nonpartisan. While passed as a general bill, the clear intent is local: H.B. 369 only applies to counties that have abolished the office of coroner under separate state law. The counties fitting this definition are Cobb, Clayton, DeKalb, Fulton, and Gwinnett. This carve-out contains its own carve-outs, exempting (and therefore keeping as partisan) elections for the office of sheriff in those counties, plus the board of commissioners and chief executive officer (but not other county officials) of DeKalb County.

H.B. 369 is likely unconstitutional on two distinct grounds. First, Art. III, Sec. V. Para. XII of the Georgia Constitution provides that: "No bill or resolution intended to have the effect of law which shall have been rejected by either house shall again be proposed during the same regular or special session under the same or any other title without the consent of two-thirds of the house by which the same was rejected." The language contained in the final version of H.B. 369 was proposed as Section 3 of Senate Bill 573, which failed on the Senate floor on March 6, 2026 (Senate Vote No. 655) and was not reconsidered. The Senate vote (32-21) on H.B. 369 did not meet the two-thirds threshold required by the Constitution to revive the rejected proposal.

Second, HB 369 is subject to challenge as a special law which violates the provisions of the Equal Protection and Due Process Clauses as well as Art. III, Sec. VI, Para. IV of the Georgia Constitution (the Special Legislation Clause) and contravenes numerous decisions of the Georgia Supreme Court arising therefrom. The Special Legislation Clause requires that all laws of a general nature must apply uniformly throughout the state. While the Courts have

concluded that the Special Legislation Clause authorizes the General Assembly to use subclassifications to limit the applicability of general laws under certain conditions, the Courts have repeatedly stated that “the basis of classification must have some reasonable relation to the subject matter of the law, and must furnish a legitimate ground of differentiation, as the Constitution does not permit mere arbitrary discrimination.” H.B. 369 applies only to five counties based solely on whether the county has a medical examiner rather than a county coroner. This classification bears no reasonable relation to the question of whether offices in those five counties should be elected in a partisan or nonpartisan manner. As a result, H.B. 369 arbitrarily discriminates among counties and violates the Special Legislation Clause and other constitutional provisions referenced above.

From a policy standpoint, ACCG’s position is that local matters should be handled locally. The decision on whether local elections should be partisan or nonpartisan should originate with local officials, subject to local act and approval by local residents at referendum. In this case, the affected counties opposed the concept contained in H.B. 369, and the voters have no say. If nonpartisan elections are sound policy for various local and state offices, that policy should be applied uniformly across the State or pursued through local act and voter approval – not through a targeted statutory scheme that risks eroding public confidence in the fairness, neutrality, and legitimacy of Georgia’s election laws.

ACCG recognizes the many considerations involved in the legislative process. However, that process is necessarily constrained by the supreme law of the State – the Georgia Constitution. Accordingly, to spare state and local taxpayers the expense of unnecessary litigation, ACCG respectfully requests that you VETO H.B. 369.

Thank you for your consideration of these comments.

Sincerely,



Dave Wills

Executive Director

Appendix E



HB 1020 - District Attorney Compensation Reform Act **[Staff: Todd Edwards]**

HB 1020, "The District Attorney Compensation Reform Act", allows district attorneys ("DAs" or "DA^[1]") to opt into a new procedure to receive compensation; such option must be exercised no later than January 1, 2030; authorizes counties to pay locality pay to DAs instead of most county salary supplements; abolishes most county salary supplements provided to DAs; authorizes counties to continue to offer "fringe benefits" to DAs; and preserves existing retirement benefits provided by counties to DAs while allowing counties to provide retirement benefits with locality pay.

HB 1020 suspends the operation of local laws, or local ordinances/resolutions that use a DA's salary for the calculation of the salary or compensation of other officers, officials, or employees, except for compensation paid to a circuit public defender, and provides for an automatic lifting of such suspension relative to judges.

Each DA in office on July 1, 2026, will have the option to receive an annual salary set by the General Assembly in the General Appropriations Act, but such salary shall not exceed 88% percent of the base annual salary for the northern district federal judges on July 1 of the second preceding state fiscal year ("the Option"); and any locality pay^[2] **OR** to continue to receive the compensation which is otherwise provided to that DA by laws in effect on June 30, 2026.

To exercise the Option, the DA must file a written notification with the Prosecuting Attorneys' Council of Georgia and the governing authority of each county comprising such DA's judicial circuit, no later than January 1, 2030. The failure to exercise the Option on or before January 1, 2030, shall be an election to continue to receive compensation as previously calculated by law in effect on June 30, 2026.

HB 1020 adds a new code section, O.C.G.A. § 15-18-10.2, which allows, but does not require, a county to offer "locality pay" to those DAs who exercise the Option. All such locality pay shall be instead of and not in addition to most county supplements previously provided by a county.

The annual locality pay provided to a DA or a circuit public defender by the county in aggregate cannot exceed the lesser of: ten percent (10%) of the state annual salary paid to a DA pursuant to O.C.G.A. § 45-7-4; or \$20,608.05 UNLESS the state annual salary paid to the DA exceeds \$206,805.00, then the maximum allowable amount of annual locality pay provided to a DA by the county decreases over time.

Section 5 of HB 1020 increases the minimum salary ranges to be used for the state-funded assistant district attorneys who are appointed pursuant to the provisions in O.C.G.A. § 15-18-14, effective July 1, 2026.

Depending upon a DA's choice regarding compensation, HB 1020 may potentially increase the compensation paid to a circuit public defender pursuant to O.C.G.A. Sec. 17-12-25 which provides that a circuit public defender shall receive an annual salary equal to the annual salary of DA.

Sections 8 through 14 of HB 1020 concern the Georgia Judicial Retirement System.

^[1] The term DA in this synopsis refers to the District Attorney for a judicial district comprised of one or more counties and includes interim DAs in office on July 1, 2026.

^[2] as provided in O.C.G.A. §§ 15-18-10, 15-18-10.2 and 15-18-19.

Appendix F



SB 33 – The Homeownership Opportunity and Market Equalization (HOME) Act of 2026 [Staff: Nathan Corbitt]

This legislation applies the HB 581 (2024) Floating Base Year Homestead Exemption to all counties, cities, and local school systems. The measure establishes a new Local Homestead Option Sales Tax (LHOST) which may be levied through a local Act of the General Assembly to provide a homestead exemption in the amount of proceeds derived from the sales tax; this new tax is as an alternative to the Floating Local Option Sales Tax (FLOST) of HB 581 (2024). The legislation changes the timing for the reduction of millage rates based on FLOST proceeds. The legislation also revises certain provisions related to local school system finances.

Part I. The HOME Act

Section 1-1: The Homeownership Opportunity and Market Equalization Act of 2026

Part II. Local Homestead Option Sales Tax (LHOST)

Section 2-1: Local Sales Tax Limits

Allows for a new LHOST to be levied as an alternative to the FLOST. This provision does not increase the amount of sales tax that may be levied in a jurisdiction.

Section 2-2: FLOST Revisions:

Requires proceeds of the FLOST, which are available as of July 1 of any given year, to be used to reduce the millage rate for that taxable year.

Section 2-3: Provisions for the New LHOST

- A. Purpose: Funds dollar-for-dollar tax relief based on local homestead exemptions adopted by local Act and, if available, proportional reductions in applicable millage rates.
- B. Rate and Duration:
 1. A rate of 1 percent.
 2. The tax may run for up to ten years before renewal.
- C. Eligibility:

Counties and cities, provided that they actually levy and collect property taxes and have the required local Act in place that grants the LHOST homestead exemption.
- D. Enacting the LHOST

An LHOST commences following the approval of the voters of the county of a local homestead exemption that authorizes the LHOST.
- E. Collections, Remittance, Accounting, Distribution, and Disbursements:
 1. Collections and Remittance:

The funds are collected by the state revenue commissioner along with other sales taxes and remitted on a regular basis to the county.
 2. Accounting:

The funds are deposited in an interest-bearing account held in trust by the county.
 3. Distribution / Allocation of Proceeds:
 - i. The amount of the funds in the countywide trust account as of August 1 of each year is used to determine the maximum amount of homestead exemption that may be applied throughout the special district to reduce the assessed value for all jurisdictions that have the required local homestead exemption in effect.
 - ii. In the event that there are excess funds, those are distributed throughout the special district to

proportionately reduce the millage rate in effect for eligible local governments throughout the special district.

4. Disbursements:

The proceeds are disbursed within 30 days of the jurisdiction's mailing of their tax bills. The amount disbursed is equal to the amount of revenue that was foregone by the jurisdiction due to the homestead exemptions and/or reductions actually provided to taxpayers.

Part III. School District Finances

Section 3-1: Provisions related to calculations of QBE for Education Purposes

Section 3-2: Reserve Funds for Local Boards of Education

Increases the maximum allowable balance in reserve funds from 15% to 25%.

Part IV. Dates Available to Hold Local Tax Referenda

Section 4-1.

In short, the change from the current law is that referenda for local taxes can no longer be held in conjunction with a presidential preference primary. Available options for the local referenda remain as, for all years, the Tuesday after the first Monday each November. Plus, for odd-numbered years, the third Tuesday in March, and for even-numbered years, the date of the general primary (May).

Part V. Eliminating HB 581 (2024) Opt-Out Provisions; Property Tax Administration Changes

Section 5-1. Applies HB 581 (Floating Base Year Homestead Exemption) Statewide

- A. Eliminates the ability for local governments and local school districts to elect to opt out of the HB 581 (2024) Base Year Floating Homestead Exemption. In short, all jurisdictions that had previously opted-out of the HB 581 exemption are now subject to it, prospectively. The base year is the year prior to the first applicable year of the homestead exemption for that jurisdiction.
- B. Makes a handful of revisions to HB 581 to address edge-case scenarios related to property improvements and homeowners becoming re-eligible for the homestead exemption on a given property.
- C. In conjunction with SB 566 (2026), revises certain required information for tax billing.

Section 5-2. Deadlines for Municipal and School Tax Officials

This Section establishes a duty and deadline for municipal and school tax officials to review and revise their assessment of property tax returns for their respective jurisdictions. Under current law, these duties fall only on the county board of tax assessors with a deadline of July 15 in most cases.

Section 5-3. No Recourse for Factual Errors in the Digest

Limits the ability to collect taxes owed by taxpayers who improperly receive homestead exemptions. It appears that the local tax official will assume a duty to prove that an improperly allowed homestead exemption was due to an intentional misrepresentation or fraudulent act by the taxpayer, in order to recover any of the improperly received tax benefits.

VI. Effective Dates and Applicability

Section 6-1: Effective Date – On Governor's Signature

Section 6-2: General Repealer

Appendix G



SB 566 – Revises The Tax Bill and Notice of Assessment

[Staff: Nathan Corbitt]

This legislation revises the standard annual notice of assessment and tax bill for clarity and added information. The new format focuses the notice of assessment on information that is actionable for the taxpayer: value, exemptions, and appeal options. The bill amends some confusing provisions of HB 581, including the elimination of the estimated rollback rate, and updates definitions and procedures for that statewide base year homestead exemption.

The measure serves to inform taxpayers of their appeal rights and expand the time period for applying for homestead exemptions. It imposes new penalties for those who receive a homestead exemption when they are ineligible for a homestead exemption. The bill requires the DOR Commissioner to maintain a list of homestead information throughout the state which allows local tax officials to assess and review the accuracy of their jurisdiction's properties receiving homestead exemption. Some more detailed provisions of the bill include:

Revises the Tax Bill by:

- Breaking out the tax amounts due to each taxing authority (county, school, city).
- Breaking out the tax reduction due to exemptions, credits, and preferential assessments for each local government.
- Removing the estimated roll-back rate, which has been confusing for taxpayers and often required multiple notices.

Gives the Taxpayer More Time and Flexibility to File a Homestead Exemption and Closes a Statutory Gap:

- Ensures a taxpayer can file a homestead exemption at any point during a year until the appeal window closes, which is 45 days after they receive their annual notice of assessment. Note: This does not change timing for eligibility.

Revises the Notice of Assessment by focusing on its intended purpose: the value of the property and which exemptions have been applied. The bill makes it simpler for all taxpayers to understand the Notice of Assessment by:

- Providing the value of the property in the previous year;
- Providing the value of the property in the current year;
- Listing what has changed since the previous year;
- Providing which exemptions or assessments have been applied, such as homestead, CUVA, FLPA, QTP, or freeport;
- Specifying which additional exemptions may be available for the taxpayer;
- Listing the taxpayer's total estimated tax savings due to exemptions, special assessments, and credits;
- Specifying where a taxpayer can appeal and what the taxpayer can appeal, such as value, uniformity, denial of exemptions, or taxability; and
- Removing the estimated roll-back rate, which has been confusing to taxpayers and required DOR to create multiple notices.

This bill becomes effective upon the Governor's approval. It will be applicable to taxable years beginning on or after January 1, 2026.

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