



# ACCG County Attorney Section Seminar

2026 Legislative Update

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v2

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## Introduction

The 2026 legislative session of the General Assembly adjourned just before 2:00 a.m. on Friday, March 3rd. 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.

## General County Government

**[HR 251 – Constitutional Amendment: Non-Partisan Probate Judges](#) (Rep. New, 40th) Effective January 1, 2027 - contingent on the constitutional amendment's passage in November 2026.**

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. 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. Damages are capped at the owner's prior year taxes paid to that local government. 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.

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*ACCG has requested that Governor Brian Kemp veto this legislation because 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.*

 **[HB 413 – Livestock Running At Large](#) (Rep. David Jenkins, 136<sup>th</sup>) Effective Upon the Governor’s Signature.**

Among various matters, Section 6 of this legislation preempts local governments from regulating livestock on private property or on public roads beyond the requirements and processes set out in Chapter 3 of Title 4 of the Code.

**[HB 483 – Enhanced Penalties for Crimes Against Code Enforcement Officials](#) (Rep. Brian Prince, 132<sup>nd</sup>) 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, 7<sup>th</sup>) 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 Fire Safety Commissioner will set rules for the sign's appearance, placement, and compliance timeline.

**[HB 1409 – Adding Animal Shelters to State Mandatory Reporting Requirements for Child Abuse](#) (Rep. Camp, 135<sup>th</sup>). Effective upon the Governor’s Signature.**

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 146 – Abandoned Cemeteries and Disinterment Permits](#) (Sen. Rick Williams, 25<sup>th</sup>) Effective July 1, 2026.**

This legislation requires a permit from the local registrar (usually the probate court or county health department) prior to disinterment of human remains. The state Department of Public Health will develop an application form for this purpose. The legislation also expands the definition of “abandoned cemetery” and requires a permit, following public hearing, from the county or city prior to disturbing an abandoned cemetery. Additionally, the legislation creates a permitting structure for establishment of family cemeteries and creates a private right of action for descendants of interred persons to seek access via court order to those graves on private property.

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**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 provisions are effective 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 the Prosecuting Attorneys' Council of the State of Georgia to create a state-wide, publicly searchable animal cruelty database. The primary purpose of such database shall be to assist animal shelters, animal protection and control agencies, and other organizations and members of the public, in screening prospective owners.

## Natural Resources & The Environment

### [HB 115 - Addressing Abandoned Vessels on Public Waters](#) (Rep. 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. 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 983 - Clarifies Exemptions for Certain Local Burn Notices for Prescribed Burning](#) (Rep. Hagan, 156th) Effective July 1, 2026.

The legislation clarifies that prescribed burning for forest management (silviculture) purposes are 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, et al.

### [HB 1182 - Restrict Applications of Soil Amendments Near Public Roads](#) (Rep. Rhodes, 124th) Effective July 1, 2026.

This legislation restricts storing any soil amendment derived from industrial by-products within 100 feet of any property line and loading or unloading any soil amendment derived from industrial by-products within 100 feet of a public road.

### [HB 1277 - Increases Project Cost Threshold for Public Roads or Airports, Updates Regulations on Property Sales by GDOT](#) (Rep. Barton, 5th) Effective July 1, 2027; however, 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 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

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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. Dixon, 45th): Effective July 1, 2026.**

This legislation 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 forty-five day timeframe will be tolled for state and federal inspection requirements. Failure to issue or deny permits within these timeframes results in 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.

## **Economic Development & Transportation**

### **[HB 297 – Georgia Transportation Efficiency Authority Act \(Rep. Anderson, 10th\) 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 duplicative 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 uses tax levy through June 30, 2067, and strips GRTA's coercive powers including eminent domain and local zoning overrides.

### **[HB 328 – Private School Scholarship Tax Credit Expansion and Transit SPLOST Restrictions \(Rep. Carpenter, 4th\) Effective July 1, 2026.](#)**

This legislation expands Georgia's private school scholarship organization (SSO) program, raises the annual SSO tax credit cap from \$120 million to \$150 million.

The legislation also 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 \(Rep. Jones, 25th\) 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 \(Rep. Seabaugh, 34th\) 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. Applies to enterprise zones designated on or after July 1, 2026.

### **[HB 1434 – Airport Affected Area Regulations \(Rep. Jenkins, 136th\) 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

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January 1, 2027. Local governments that fail to comply will be suspended from LMIG funding eligibility for up to three years.

## **Health & Human Services**

### **[HB 350 - Safe Surrender of Newborns](#) (Rep. 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. Hilton, 48th/Sen. Still, 48th). Effective July 1, 2026.**

This legislation requires insurance companies to cover out-of-network ambulance transportation services. Local governments who 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.

### **[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 community service board will be empowered to advise the Commissioner on the appointment of an executive director and oversee their work.

## Public Safety & The Courts

**[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.

**[HB 549 - Peace Officers: Extend Time Frame for Which Expenses Must Be Reimbursed](#) (Rep. Devan Seabaugh, 34th) Effective July 1, 2026.**

This legislation 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 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. Local governments 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 legislation 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 legislation 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

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DA by laws in effect on June 30, 2026. The opt-in deadline for DAs is January 1, 2030. [Please see Appendix C.](#)

**[HB 1128-Creates Additional Notice Requirement for the State Board of Workers' Compensation \(Rep. Devan Seabaugh, 34th\) Effective July 1, 2026.](#)**

Current law requires the State Board of Workers' Compensation to provide notice of eligibility to an injured employee. This legislation expands that requirement so that the Board must also provide notice to an injured employee's legal guardian.

The legislation 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 which occurred on or before July 1, 2024, if the organic brain injury prevented a timely application for such benefits.

**[HB 1161 - School Zone Safety Cameras, Window Tinting and Pulling Over for Police Traffic Stops \(Rep. Marvin Lim, 98th\) Effective July 1, 2027, for school zone camera section; all other sections are effective July 1, 2026.](#)**

This legislation requires cities and counties which deploy automated traffic enforcement safety devices (school zone safety cameras) to display signs providing drivers with the speed of their vehicle and lights which 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 which 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 1230 – Prohibits Drones Over Prisons and Jails \(Rep. Jones, 25th\) Effective July 1, 2026.](#)**

This legislation 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 1283 - Family Justice Center Act \(Rep. Esther Panitch, 51st\) Effective July 1, 2026.](#)**

This legislation 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.

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**SB 285 – Counties and Cities Must Pay 1.5% of Insurance Premium Taxes to POAB (Sen. Randy Robertson, 29th) Effective July 1, 2026.**

This legislation requires counties and cities 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 legislation requires all persons and state agencies possessing automated external defibrillators (AED) to notify public safety answering points (911 centers) of the location of their AED(s). 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 January 1, 2027.**

On and 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 legislation 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 of 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 which 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.

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**SB 569 – Tow Trucks Authorized to Use Red Lights in Certain Circumstances (Sen. Brian Strickland, 42nd) Effective July 1, 2026.**

This legislation 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 minimum state safety course requirements. The legislation 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 Cowser, 46th), Effective Upon Governor’s Signature and shall apply to all disciplinary proceedings initiated on or after such date.**

This legislation adds five new offenses as grounds for discipline of a district attorney or solicitor-general or for his or her removal from office.

## Revenue and Taxation

### **[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 legislation 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 legislation revises and expands a 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 legislation 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 legislation 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 legislation 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" with regards to revenue and taxation to include private water systems with at least 10,000 connections for service.

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**[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 legislation 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 legislation 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 legislation 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 legislation extends the sunset to December 31, 2032. This bill also exempts ticket sales, fees, or charges for admission to the Georgia National Fair.

**[HB 1181- Creates New Submission Requirements in Certain Instances When Requesting a Certificate of Title \(Rep. Bethany Ballard, 147th\) Effective July 1, 2026.](#)**

This legislation changes the submission requirements for an applicant requesting a certificate of title 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 legislation 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 legislation 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 legislation 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.](#)**

For all taxable years beginning on or after January 1, 2027, this legislation 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 legislation also increases the maximum allowable balance which 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 A.](#)

**[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 January 1, 2027.](#)**

This legislation 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 legislation increases maximum fines which may be imposed on a person, firm, or corporation which delivers or accepts a certificate of title assigned in blank. The legislation also increases the surety bond which a used motor vehicle dealer or dealer of used motor vehicle parts must post from \$35,000 to \$50,000.

**[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.](#)**

This legislation 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 legislation requires that the assessor must send notification of the pending expiration to the taxpayer via certified mail and electronic mail, if properly requested by the taxpayer.

This legislation also 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.

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The legislation also increases the total value of low-income housing tax credits which may be annually awarded.

The legislation 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 legislation provides for the Department of Revenue to notify a vehicle owner electronically if the owner fails to timely comply with emissions inspection requirements.

**[SB 430 - Allows Certain Military Museums to Qualify to Receive the Hotel-Motel Tax](#) (Sen. Randy Robertson, 29th) Effective July 1, 2026.**

This legislation 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 legislation changes several key procedures governing the designation and oversight of private sector nonprofits that promote tourism. The legislation removes the current local government tax revenue collections threshold of \$500,000 which currently triggers special procedures for review. The legislation also provides criteria which the Hotel Motel Tax Performance Review Board must consider in approving or rejecting alterations to the designated private sector nonprofit organization.

**[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 legislation 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 478 - Provides a Sunset for the Georgia Outdoor Stewardship Trust Fund](#) (Sen. Sam Watson, 11th) Effective July 1, 2026.**

This legislation 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 classified under the 2007 North American Industry Classification Code 451110, sporting goods stores in the immediately preceding fiscal year to be dedicated to the Georgia

Outdoor Stewardship Trust Fund for the purpose of funding the protection of conservation land. This legislation increases that percentage to 60%.

**[⚠️ SB 566 - Revises the Notice of Assessment \(Sen. Chuck Hufstetler, 52nd\) Effective upon Governor's Signature and applicable to taxable years on or after January 1, 2026.](#)**

This legislation revises the annual notice of assessment form to make it simpler for taxpayers to understand. It focuses the taxpayer on the information that is actionable to them: value, exemptions, and appeal options. The legislation clarifies some provisions of [HB 581 \(2024\)](#) and [HB 92 \(2025\)](#), including the estimated rollback rate. The legislation also updates definitions and procedures for base year homestead exemptions. It imposes new penalties for those who fail to report their ineligibility for a homestead exemption they have claimed by the final date to appeal their notice of assessment. For further detail and analysis on this legislation, [please see Appendix B.](#)

## Appendix A: SB 33 – The 'HOME Act of 2026'

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 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 which may be levied in a jurisdiction.

##### *Section 2-2: FLOST Revisions – Use of Proceeds*

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. Collection, Remittance, Accounting, Distribution, and Disbursements:
  - 1. Collection and Remittance:

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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 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 are 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 there are excess funds, those funds are distributed throughout the special district to proportionately reduce the millage rates 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 forgone by the jurisdiction due to the homestead exemptions and or reductions actually provided to taxpayers.

### **Part III. School District Finances**

Changes to the calculation of net taxable digest for QBE purposes. Increases the percentage of funds that school districts may hold in reserves.

### **Part IV. Dates Available for to Hold Local Tax Referenda**

#### **Section 4-1.**

In short, the change from 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 Opt-Out Provisions; Property Tax Administration Changes**

### *Section 5-1. Applies HB 581 (2024) (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. New 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.

## **Part VI. Effective Date – On Governor's Signature**

## **Appendix B - SB 566 – Annual Notice of Property Tax Assessment**

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.

### ***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;

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- 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**.*

## Appendix C: HB 1020 - District Attorney Compensation

HB 1020, "The District Attorney Compensation Reform Act", 1- 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; 2- authorizes counties to pay locality pay to DAs instead of most county salary supplements; 3- abolishes most county salary supplements provided to DAs; 4- authorizes counties to continue to offer "fringe benefits" to DAs; and 5- 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.

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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.

<sup>[1]</sup> 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.

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