

GEORGIA GOVERNMENT FINANCE OFFICERS ASSOCIATION
GOVERNMENT RELATIONS & STRATEGIC PLANNING COMMITTEE
2025-2026 GEORGIA LEGISLATIVE REPORT
MARCH 31, 2026
2025 - 2026 LEGISLATIVE SESSION

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PREFACE

March 31, 2026

Dear Members:

As Chairman of the GGFOA's Government Relations & Strategic Planning Committee, I've prepared this report to summarize bills currently before the Georgia General Assembly that may be of interest to our members, i.e. relating to local government finance. Inclusion of legislation in this report is not an endorsement of said legislation by GGFOA.

While reviewing this report, keep in mind that crossover day occurred on Friday, March 6, 2026. Each legislative session, crossover day is the last day that a bill can move through its chamber of origin (the House or Senate) and into the other chamber. Bills that do not "crossover" by this date are unlikely to become law that year. Crossover day typically falls on the 28th day of the 40-day session. The final day of this year's legislative session is scheduled for Thursday, April 2, 2026.

If you have any questions or comments on this report or local government finance generally, please contact me at the e-mail address listed on the first page of this report.

Sincerely yours,

Carlos A. Encinas, Esq.

BILLS THAT APPEAR TO BE MOVING

(i.e., at third reader or committee favorably reported status in originating body, or further in process)

HB 244 – State auditor; local governments to request and receive in certain circumstances due date extensions related to filing annual audits; provide

House Committee: Governmental Affairs

Senate Committee: State and Local Governmental Operations

First Reader

Summary: A BILL to be entitled an Act to amend Code Section 36-81-7 of the Official Code of Georgia Annotated, relating to audit of financial affairs and transactions, contents, copy to state auditor, and public inspection, so as to provide for local governments to request and receive in certain circumstances due date extensions related to filing annual audits with the state auditor; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status:

03/16/2026	House Agreed Senate Amend or Sub
03/10/2026	Senate Passed/Adopted By Substitute
03/10/2026	Senate Third Read
02/02/2026	Senate Committee Favorably Reported By Substitute
01/12/2026	Senate Recommitted
01/12/2026	Senate Taken from Table
04/02/2025	Senate Tabled
03/27/2025	Senate Read Second Time
03/27/2025	Senate Committee Favorably Reported
03/06/2025	Senate Read and Referred
03/04/2025	House Passed/Adopted By Substitute (162 Yeas, 7 Nays)
03/04/2025	House Third Readers
02/27/2025	House Committee Favorably Reported By Substitute
02/06/2025	House Second Readers
02/05/2025	House First Readers
02/04/2025	House Hopper

HB 1027 – Local government; authorize certain long-term contracts for sale of electric power

House Committee: Governmental Affairs

Senate Committee: Regulated Industries and Utilities

First Reader

Summary: A BILL to be entitled an Act to amend Chapters 1 and 30 of Title 36 of the Official Code of Georgia Annotated, relating to general provisions applicable to counties only and general provisions applicable to municipal corporations only, respectively, so as to authorize certain long-term contracts for the sale of electric power; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status:

03/27/2026	Senate Read Second Time
03/27/2026	Senate Committee Favorably Reported By Substitute
02/20/2026	Senate Read and Referred
02/19/2026	House Passed/Adopted

02/19/2026	House Third Readers
02/05/2026	House Committee Favorably Reported
01/29/2026	House Second Readers
01/28/2026	House First Readers
01/27/2026	House Hopper

HB 1129 – Local government; designation of enterprise zones; provisions

House Committee: Governmental Affairs

Senate Committee: Rules

First Reader

Summary: A BILL to be entitled an Act to amend Code Section 36-88-6 of the Official Code of Georgia Annotated, relating to criteria for enterprise zone, so as to provide for designation of enterprise zones; to provide that enterprise zones shall not qualify for exemption from state sales and use tax; to provide for an exception; to provide for collection and assessment of fees; to provide for the use of the principal of revenue bonds; to limit the number of enterprise zones in urban redevelopment areas; to provide for related matters; to provide for an effective date and applicability; to repeal conflicting laws; and for other purposes.

Current Status:

03/25/2026	Senate Committee Favorably Reported By Substitute
03/23/2026	Senate Recommitted
03/20/2026	Senate Read Second Time
03/19/2026	Senate Committee Favorably Reported By Substitute
03/06/2026	Senate Read and Referred
03/04/2026	House Passed/Adopted
03/04/2026	House Third Readers
02/19/2026	House Committee Favorably Reported
02/04/2026	House Second Readers
02/03/2026	House First Readers
02/02/2026	House Hopper

HOUSE BILLS

HB 140 – End Local Taxation by Citation Act

House Committee: Governmental Affairs

Senate Committee:

First Reader

Summary:

A BILL to be entitled an Act to amend Article 1 of Chapter 81 of Title 36 of the Official Code of Georgia Annotated, relating to local government budgets and audits, so as to cap the amount of funds derived from court fines or forfeiture action that local governments may use as part of their yearly budgets; to provide that any funds collected in excess of such cap shall escheat to the state; to supersede any conflicting home rule powers of local governments; to provide for applicability; to provide a short title; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 01/29/2026 House Committee Favorably Reported By Substitute
02/13/2025 House Committee Favorably Reported By Substitute
01/30/2025 House Second Readers
01/29/2025 House First Readers
01/28/2025 House Hopper

HB 168 – Sales and use tax; SPLOST; require enactment of a local Act for reimposition of such tax

House Committee: Governmental Affairs

Senate Committee:

First Reader

Summary:

A BILL to be entitled an Act to amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to County Special Purpose Local Option Sales Tax (SPLOST), so as to require the enactment of a local Act for the reimposition of such tax; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 04/04/2025 House Withdrawn, Recommitted
03/03/2025 House Committee Favorably Reported
02/03/2025 House Second Readers
01/30/2025 House First Readers
01/29/2025 House Hopper

HB 609 – Local government; prohibitions on employees holding interest in redevelopment activities; revise provisions

House Committee: Governmental Affairs

Senate Committee:

First Reader

Summary:

A BILL to be entitled an Act to amend Chapter 44 of Title 36 of the Official Code of Georgia Annotated, relating to redevelopment powers, so as to revise provisions related to

prohibitions on employees holding interest in redevelopment activities and areas so as to limit such prohibition to employees whose job responsibilities are related to such activities or areas; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 02/27/2025 House Second Readers
02/26/2025 House First Readers
02/24/2025 House Hopper

HB 610 – Local government; authorize acquisition of property interests by municipal elected and appointed officials and employees in redevelopment areas with certain conditions

House Committee: Governmental Affairs

Senate Committee:

First Reader

Summary: A BILL to be entitled an Act to amend Chapter 44 of Title 36 of the Official Code of Georgia Annotated, relating to redevelopment powers, so as to authorize acquisition of property interests by municipal elected and appointed officials and employees in redevelopment areas with certain conditions; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 02/27/2025 House Second Readers
02/26/2025 House First Readers
02/24/2025 House Hopper

HB 656 – Local government; authorize assessment of development impact fees for public facilities produced through agreements between developers and governmental entities

House Committee: Governmental Affairs

Senate Committee:

First Reader

Summary: A BILL to be entitled an Act to amend Chapter 71 of Title 36 of the Official Code of Georgia Annotated, relating to development impact fees, so as to authorize the assessment of development impact fees for public facilities produced through agreements between developers and governmental entities; to revise definitions; to extend the period of time a local government may encumber unspent impact fees; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 02/28/2025 House Second Readers
02/27/2025 House First Readers
02/26/2025 House Hopper

HB 871 – Local government; additional authorized investments; provide

House Committee: Governmental Affairs

Senate Committee:

First Reader

Summary:

A BILL to be entitled an Act to amend Code Section 36-83-4 of the Official Code of Georgia Annotated, relating to authorized investments, delegation of investment authority to financial officer, and objective of investment, so as to provide for additional authorized investments; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 03/31/2025 House Second Readers
03/28/2025 House First Readers
03/27/2025 House Hopper

HB 1459 – Local government; allow governing authority of any county or municipal corporation to hold meetings by teleconference

House Committee: Governmental Affairs

Senate Committee:

First Reader

Summary:

A BILL to be entitled an Act to amend Chapter 14 of Title 50 of the Official Code of Georgia Annotated, relating to open and public meetings, so as to allow the governing authority of any county or municipal corporation to hold meetings by teleconference; to require such meetings to be viewable by the public and to allow for commentary at such meetings without being physically present; to allow the governing body of any agency whose membership is composed wholly of nonelected members to hold meetings by teleconference; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 03/03/2026 House Second Readers
02/26/2026 House First Readers
02/25/2026 House Hopper

SENATE BILLS

SB 189 – Department of Community Affairs; to develop and maintain a publicly accessible data base of legal notices; provide

Senate Committee: Judiciary

House Committee:

**First Reader
Summary:**

A BILL to be entitled an Act to amend Chapter 8 of Title 50 of the Official Code of Georgia Annotated, relating to general provisions related to the Department of Community Affairs, so as to provide for the department to develop and maintain a publicly accessible data base of legal notices that are otherwise required by law to be published in a newspaper; to provide that such data base shall be an additional, mandatory, manner of posting legal notices; to provide that posting on such data base shall serve as an alternative to other publication requirements in certain circumstances; to provide a definition; to authorize rules and regulations; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status: 02/19/2025 Senate Read and Referred
02/18/2025 Senate Hopper

2025-2026 BILLS THAT HAVE PASSED BOTH CHAMBERS

The following bills passed both chambers of the legislature and were signed into law.

HB 92 – Revenue and taxation; postpone date by which local governing authorities can opt out of base year homestead exemption

House Committee: Ways & Means

Senate Committee: Rules

First Reader

Summary: A BILL to be entitled an Act to amend Code Section 48-5-44.2 of the Official Code of Georgia Annotated, relating to base year homestead exemption, so as to postpone the date by which local governing authorities are authorized to opt out of such homestead exemption; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status:

04/01/2025	Effective Date
04/01/2025	Act 5
04/01/2025	House Date Signed by Governor
04/01/2025	House Sent to Governor
03/27/2025	House Agreed Senate Amend or Sub
03/25/2025	Senate Transmitted House
03/25/2025	Senate Passed/Adopted By Substitute
03/25/2025	Senate Third Read
03/25/2025	Senate Engrossed
03/21/2025	Senate Committee Favorably Reported By Substitute
02/28/2025	Senate Recommitted
02/27/2025	Senate Read Second Time
02/26/2025	Senate Committee Favorably Reported By Substitute
02/18/2025	Senate Read and Referred
02/18/2025	House Immediately Transmitted to Senate
02/18/2025	House Passed/Adopted By Substitute (173 Yeas, 1 Nay)
02/18/2025	House Third Readers
02/05/2025	House Committee Favorably Reported By Substitute
02/04/2025	House Withdrawn, Recommitted
01/29/2025	House Committee Favorably Reported By Substitute
01/27/2025	House Second Readers
01/17/2025	House First Readers
01/16/2025	House Hopper

HB 137 – Contracts; increase dollar value of certain public works contracts exempt from provisions relating to retention of contractual payments

House Committee: Governmental Affairs

Senate Committee: State and Local Governmental Operations

First Reader

Summary:

A BILL to be entitled an Act to amend Chapter 10 of Title 13 of the O.C.G.A., relating to contracts for public works, so as to increase the dollar value of certain public works contracts exempt from provisions relating to retention of contractual payments; to amend Article 10 of Chapter 2 of Title 20 of the O.C.G.A., relating to contracts and purchases by public schools; to amend Article 11 of Chapter 2 of Title 20 of the O.C.G.A., relating to public school property and facilities; to amend Chapter 4 of Title 32 of the O.C.G.A., relating to state, county, and municipal road systems; to amend Chapter 91 of Title 36 of the O.C.G.A., relating to public works bidding; to amend Part 1 of Article 3 of Chapter 5 of Title 50 of the O.C.G.A., relating to general authority, duties, and procedure for state purchasing; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status:

07/01/2025	Effective Date
05/12/2025	Act 129
05/12/2025	House Date Signed by Governor
04/10/2025	House Sent to Governor
03/31/2025	Senate Passed/Adopted
03/31/2025	Senate Third Read
03/18/2025	Senate Read Second Time
03/13/2025	Senate Committee Favorably Reported
02/13/2025	Senate Read and Referred
02/12/2025	House Passed/Adopted (152 Yeas, 9 Nays)
02/12/2025	House Third Readers
02/06/2025	House Committee Favorably Reported
01/29/2025	House Second Readers
01/28/2025	House First Readers
01/27/2025	House Hopper

HB 416 – Local government; enterprise zones; revise class of retailer from which fees may be collected

House Committee: Governmental Affairs

Senate Committee: Regulated Industries and Utilities

First Reader

Summary: A BILL to be entitled an Act to amend Chapter 88 of Title 36 of the Official Code of Georgia Annotated, relating to enterprise zones, so as to revise the class of retailer from which fees may be collected; to revise the period of existence of enterprise zones; to provide for related matters; to repeal conflicting laws; and for other purposes.

Current Status:

07/01/2025	Effective Date
05/14/2025	Act 266
05/14/2025	House Date Signed by Governor
04/07/2025	House Sent to Governor
03/31/2025	Senate Passed/Adopted
03/31/2025	Senate Third Read
03/31/2025	Senate Taken from Table
03/31/2025	Senate Tabled
03/18/2025	Senate Read Second Time
03/13/2025	Senate Committee Favorably Reported
03/04/2025	Senate Read and Referred
03/03/2025	House Passed/Adopted By Substitute (172 Yeas, 0 Nays)
03/03/2025	House Third Readers
02/26/2025	House Committee Favorably Reported By Substitute

02/18/2025	House Second Readers
02/13/2025	House First Readers
02/12/2025	House Hopper