



2024 SUMMARY OF ENACTED LEGISLATION

The full text of each bill summarized can be accessed on the Georgia General Assembly's webpage:
<http://www.legis.ga.gov/Legislation/en-US/Search.aspx>

Legal Affairs and Administration

House Bill 1053

Prohibits Governmental Agencies from Using Central Bank

O.C.G.A § 50-1-12

Effective Date: July 1, 2024

This bill prohibits governmental agencies from using central bank digital currency as payment and from participating in any test of such currency.

House Bill 1267

Georgia Tax Court Act of 2025

O.C.G.A §§ 50-13A, 50-5B, 5-3-4, 5-5-1, 5-6-33, 5-6-34, 5-6-41, 9-4-2, 9-4-5, 9-4-10, 23-4-3, 23-4-33, 45-7-4, 15-5A-16, 15-21-209, 48-2-18, 48-2-35, 48-2-35.1, 48-2-50, 48-2-59, 48-5-342, 48-5-519, 48-5-605, 48-5-606, 48-6-7, 48-6-76, 50-13-13, 50-13-42

Effective Date: July 1, 2024 (Section 3-1); January 1, 2025 (Section 1-2); otherwise effective July 1, 2026 (if approved by popular referendum)

This legislation creates the Georgia Tax Court and provides its powers, proceedings, jurisdiction, and administration. It also creates a small claims division within the court and outlines the process for appeals. The Georgia Tax Court Act of 2025 repeals all laws related to the Georgia Tax Tribunal and replaces the Tax Tribunal with the new Georgia Tax Court. Additionally, this legislation places the Georgia Tax Court and the Georgia State-wide Business Court under the Administrative Office of the Court's budget for administrative purposes. This enabling legislation for the Georgia Tax Court shall only become effective if an amendment to the state Constitution is ratified by the voters in the state-wide general election in November 2024 (see House Resolution 598 below).

House Resolution 598

Georgia Tax Court

O.C.G.A § Article VI

Effective Date: January 1, 2025 (if ratified)

This legislation places a referendum question on the November 2024 ballot seeking the amendment of the Georgia Constitution to create the Georgia Tax Court and vest it with judicial power. Additionally, the bill outlines the appointment and approval of judges to the Georgia Tax Court.

Senate Bill 414

Personal Privacy Protection Act

O.C.G.A §§ 50-18-160, 50-18-72

Effective Date: July 1, 2024

This bill creates the “Personal Privacy Protection Act” which limits how state agencies may seek and handle the personal information of individuals related to membership in or support of nonprofit organizations. The bill also provides some exceptions. The legislation also provides for civil action against any individual who maliciously or corruptly discloses protected personal information.

Local Government Services

House Bill 581

Ad Valorem Taxation of Property Revisions

O.C.G.A §§ 48-5-2, 48-5-34, 48-5-264, 48-5-274, 48-5-299, 48-5-306, 48-5-311, 48-5-44.2, 48-8-6, 48-8-109.30-41

Effective Date: January 1, 2025

This bill creates a definition for “estimated roll-back rate” as the current year estimated millage rate minus millage equivalent of the total net assessed value added by reassessments and strikes the prohibition that the last sales price of a home is the maximum fair market value for the next tax year. This legislation requires the property tax bill to include the total amount of tax levied, the amount of any Homeowner Tax Relief Grant, and the net amount of taxes due for the current tax year. This bill also requires chief appraisers to appraise every property at least every three years and local governments to include a notice whenever the millage rate exceeds the estimated roll-back rate. Furthermore, this bill provides a statutory right for county boards of tax assessors to refer some appeal questions to DOAA and requires the estimated roll-back rate be included on the statewide uniform assessment notice that DOR establishes by rule and regulation and the estimate from the annual notice of current assessment. This bill limits the value freeze for appealed properties to apply only when the property value is reduced upon challenge, instead of freezing when reduced or unchanged. The bill also expands the bar on receiving attorney’s fees to include not just failure to attend the settlement conference, but also the failure to confer in good faith with the board of tax assessors.

This bill, subject to approval by local referendum within any county, authorizes the imposition of a special sales and use option tax (“Special Sales and Use Option Tax”). This Special Sales and Use Option Tax shall be for a limited time and for the limited purpose of providing property tax relief.

In connection with the Special Sales and Use Option Tax, this bill creates a definition for “inflation rate” as determined by the Commissioner through promulgation of a standardized method for determining the annual inflationary index rates and creates a floating homestead exemption, in addition to the standard homestead exemption, tied to the inflation rate with the option for local governments to opt out. The bill provides procedures for Special Sales and Use Option Tax intergovernmental agreements and allows for Special Sales and Use Option Tax in increments of .05 for purpose of property tax relief. Lastly, as codified in O.C.G.A. § 48-8-109.42, (i) ad valorem property tax bills must state the amount of reduction due to the Special Sales and Use Option Tax; and (ii) the roll-back rate for the political subdivision shall be reduced annually by the millage equivalent of the net proceeds of the Special Sales and Use Option Tax authorized; and DOR shall not certify a tax digest of any political subdivision unless such political subdivision is in full compliance with the statute.

This bill will take effect on January 1, 2025, but only if the homestead exemption is approved by popular referendum.

House Bill 808

Ad Valorem Tax Exemption Increase

O.C.G.A § 48-5-42.1

Effective Date: January 1, 2025

This bill increases an ad valorem tax exemption for certain tangible personal property from \$7,500.00 to \$20,000.00.

House Bill 946

Revisions to Special District Mass Transportation Sales and Use Tax

O.C.G.A §§ 48-8-260, 48-8-262, 48-8-263, 48-8-264, 48-8-267, 48-8-269.5

Effective Date: Upon Governor's Signature (May 6, 2024)

The bill revises provisions relating to the special district mass transportation sales and use tax to require a county and all qualified municipalities therein to execute an intergovernmental agreement. The bill provides that if an intergovernmental agreement is entered into by a county and one or more qualified municipalities within the special district, and the combined population of the territory of all qualified municipalities lying within the special district which are absent from the agreement is less than one-half of the total population of the territory of all qualified municipalities lying within the special district, then the rate of the tax may be up to 1 percent, provided that such intergovernmental agreement provides for the percentage or the proceeds of the tax collected pursuant to this part that each absent municipality is to receive, which must not be less than the absent municipality minimum percentage. This bill adds that if an intergovernmental agreement is entered into by a county and all qualified municipalities within the special district, the maximum period for the imposition of the tax must not exceed six years.

Senate Bill 436

Farm Use Vehicles

O.C.G.A § 40-6-308

Effective Date: July 1, 2024

This legislation expands the definition of 'implement of husbandry' to include devices primarily, not just exclusively, used for agricultural, horticultural, or livestock-raising operations or for lifting or carrying an implement of husbandry. The operation of a farm tractor or an implement of husbandry is authorized on certain highways provided that the vehicle or device is equipped with certain brakes and its operator has taken reasonable steps to reduce its width.

Motor Vehicles

House Bill 409

Addy's Law

O.C.G.A §§ 40-2-137, 40-6-163

Effective Date: July 1, 2024

This bill enhances the penalties for meeting or overtaking a school bus by making this traffic violation a high and aggravated misdemeanor with a minimum fine of \$1,000. Upon any second or subsequent

violation, the law enforcement agency shall request insurance coverage information from the Department of Revenue and send notice of the violations to the insurance carrier of such owner.

House Bill 935

Establishes the Back the Blue Fund

O.C.G.A § 40-2-26.1

Effective Date: Upon Governor's approval (May 6, 2024)

This bill establishes the Back the Blue Fund for the purpose of providing bonuses to certified peace officers in Georgia. On January 1, 2025, the Commissioner shall include on the form for vehicle registration a place for an applicant to elect to contribute \$5.00 to the Fund. Such a contribution must be at the applicant's discretion and must be paid at the time of application in addition to the payment of any other fees required under applicable law. This legislation requires county agents to hold amounts voluntarily contributed to the Fund in a fiduciary capacity and weekly report and remit these funds to the Commissioner.

By January 1, 2026, and annually thereafter, the Commissioner shall distribute moneys from the Fund to the Georgia Sheriffs' Association. These funds must be distributed in equal portions to each sheriff in every county throughout Georgia. Money distributed from the Fund may only be used for bonus payments to certified peace officers. Each sheriff must have sole discretion in determining the allocation of bonus payments to certified peace officers employed under the sheriff. This bill is automatically repealed July 1, 2029, and collection of funds will cease.

House Bill 1100

Authorizes Use of Electronic Notifications and Communications to Motor Vehicle Owners

O.C.G.A §§ 40-1-9, 40-2-20, 40-2-37, 40-2-50, 40-2-151, 40-3-23, 40-5-32

Effective Date: Upon Governor's Approval (April 22, 2024)

Section 1

This section allows the Department of Revenue to utilize electronic notifications and communications for various insurance lapse notices. Individuals would be notified at 30, 20, and 10 days prior to cancellation.

Sections 2, 3, & 5

These sections revise provisions relating to registration and licensing of state vehicles by requiring that vehicles owned by the State, any municipality of this state, or any other political subdivision of this state be issued a plate that is marked in such a manner to indicate the specific type of governmental vehicle. Certain exceptions remain for vehicles of specific agencies and for certain law enforcement uses, and the Commissioner is authorized to grant a waiver of the requirements such that regular license plates may be issued upon finding issuance of such waiver to be in the best interest of public safety, public welfare, or efficient administration.

Section 4

The section includes 'trailers' in the definition of fleet vehicles in Code Section 40-2-151.

Section 6

This section also allows the Department to provide for the maintenance of certificate of title records in electronic format and in a system accessible by authorized users. Electronic evidence of a certificate

of title maintained in such system serves as an accurate and true depiction of the state issued certificate of title for a vehicle.

Senate Bill 369

Issuance of License Plates Commemorating the United States of America's Semiquincentennial O.C.G.A §§ 40-2-31, 40-2-31.1

Effective Date: Upon Governor's Approval (April 23, 2024)

This bill establishes parameters for the design of and a selection process for a license plate commemorating the United States of America's semiquincentennial. The design of the plate must be selected from designs submitted by students in sixth through eighth grades as part of a civics education and engagement program. This design must include feedback from the Georgia Commission on Civics Education, the Georgia Center for Civic Engagement, the Georgia Historical Society, the Sons of the American Revolution, and the Daughters of the American Revolution. The bill provides for the issuance of said plates during the years 2026 through 2030 and will be among the designs available on the standard plates.

Tax Policy and Taxpayer Services

House Bill 82

Rural Physician Tax Credit Revision

O.C.G.A §§ 48-7-29, 48-7-29.26

Effective Date: May 15, 2024

Section 1

This section updates the definition of 'rural county' to be a population of less than 50,000 according to the United States decennial census of 2020 or any future such census; provided, however, that for counties which contain a military base or installation, the military personnel and their dependents living in such county shall be excluded from the total population of such county for purposes of this definition. Additionally, this section adds, "on or before May 15, 2024" to a person qualifying as a rural physician.

Section 2

This section creates O.C.G.A § 48-7-29.26 which provides for a credit for rural healthcare professionals against the tax imposed by Code Section 48-7-20 in the amount of \$5,000.00 for each 12-month period of employment as a rural health care professional. Such amount shall be prorated on a monthly basis for the first year during which a person qualifies as a rural health care professional. The tax credit may be claimed each year for up to five years, provided that the rural health care professional continues to qualify as a rural health care professional. In no event shall the amount of the tax credit exceed the taxpayer's income tax liability, nor shall any unused tax credit be allowed to be carried forward or applied to any of the taxpayer's preceding or succeeding years' tax liability. Additionally, this section adds dentists to the definition of 'rural healthcare professional' and requires that no rural health care professional who, on May 15, 2024, is currently practicing in a rural county is eligible to receive the credit. No credit is allowed for a rural health care professional who has previously practiced in a rural county, unless after May 15, 2024, that rural health care professional returns to practice in a rural county after having practiced in a county other than a rural county for at least three years.

This bill repeals and reserves the current relevant Code Sections on December 31, 2029.

House Bill 451

Ashley Wilson Act

O.C.G.A § 48-7-27

Effective Date: January 1, 2024 (Section 3); January 1, 2025 (all other sections)

This bill requires a public entity to provide and maintain sufficient insurance coverage to pay benefits to eligible first responders with covered conditions arising from a traumatic event experienced while performing first responder services for the public entity. To the extent payments received by a first responder are included in the taxpayer's federal AGI, they are exempt from Georgia taxation

House Bill 516

Increase Minimum Amount for a Public Road Construction or Maintenance O.C.G.A

§§ 40-6-53.1, 40-6-181, 48-8-78

Effective Date: July 1, 2024

Section 7

This section pushes back the effective date of taxation on electricity used as a motor fuel to January 1, 2026.

House Bill 1015

Lower Income Tax Rate

O.C.G.A § 48-7-20

Effective Date: July 1, 2024

This bill lowers the income tax rate from 5.49 percent to 5.39 percent for taxable years beginning on or after January 1, 2024.

House Bill 1021

Revising Deduction for Dependents

O.C.G.A § 48-7-26

Effective Date: July 1, 2024

This bill revises the deduction allowed for each dependent of a taxpayer from \$3,000.00 to \$4,000.00.

House Bill 1023

Match Income Tax Rate for Corporations and Individuals

O.C.G.A §§ 48-7-21, 48-7-23, 48-7-57

Effective Date: July 1, 2024

Current law requires corporations, electing Subchapter 'S' Corporations, and electing partnerships, pay an income tax equivalent to 5.75 percent of its Georgia taxable net income. This bill removes the 5.75 percent requirement and instead taxes said entities at the same rate of the tax imposed on individuals under O.C.G.A. § 48-7-20(a.1) for the corresponding taxable year.

House Bill 1072

Amends the Drug Repository Program

O.C.G.A § 48-8-3

Effective Date: Section 2-6 becomes effective on January 1, 2025

Section 2-6

This section creates an exemption from sales and use tax for sales to or by an "eligible recipient," as defined in Code Section 31-8-300, which provides pharmacy related services only for the purpose of

dispensing donated or purchased drugs pursuant to the drug repository program established under Article 10 of Chapter 8 of Title 31, if such organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code or is an organization that is treated for federal income tax purposes as a disregarded entity of a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

House Bill 1162

Annual IRC Conformity

O.C.G.A § 48-1-2

Effective Date: Upon Governor's approval (April 22, 2024)

This bill revises various code sections to conform with Internal Revenue Code updates.

House Bill 1181

Tax Credit Revisions

O.C.G.A §§ 3-6-70, 33-8-13, 48-5C-1, 48-8-3, 48-11-2, and Chapter 7 of Title 48 of the Official Code of Georgia relating to income taxes.

Effective Date: January 1, 2025

This bill revises the carryforward period to **three years** for tax credits for disaster assistance funds; depository financial institutions; qualified life insurance premiums for National Guard and Air National Guard members; qualified donations of real property; qualified health insurance expenses; clean energy property; contributions to student scholarship organizations; for the purchase of one eligible single-family residence; qualified education donations for the purpose of awarding grants to public schools; contributions to foster child support organizations; contributions to law enforcement foundations; alternative fuel, low-emission and zero-emission vehicles, and electric vehicle chargers; businesses engaged in manufacturing cigarettes for export; business enterprises for leased motor vehicles, daily ridership and implementation; for film, gaming, video, or digital production and postproduction expenditures; for certain qualified equipment that reduces business or domestic energy or water usage; for certain qualified investments for limited periods; and relating to tax credits for Class III railroads and reporting.

This bill also revises the carryforward period to **five years** for tax credits for certain business in counties designated as less developed; jobs created by manufacturers of personal protective equipment; existing manufacturing and telecommunications facilities in tier 1, 2, and 3 counties; employers providing approved retraining programs; optional tax credits for existing manufacturing and telecommunications facilities in tier 1, 2, 3, and 4 counties; qualified research expenses; base year port traffic increases and the increased job tax credit for increases in port traffic; qualified research expenses; qualified investments in a research fund; and revitalization zones.

Additionally, this bill revises the carryforward period to **ten years** for tax credits for investments in expanding existing manufacturing facilities and enhancements for high-impact aerospace defense projects.

This bill sunsets certain tax credits on **December 31, 2029**, including those for tax credits for qualified health insurance expenses; alternative fuel, low-emission and zero-emission vehicles, and electric

vehicle chargers; business enterprises for leased motor vehicles, daily ridership, and implementation; qualified investments in a research fund.

Lastly, this bill sunsets certain exemptions on **December 31, 2029**, including exemptions on certain sales and use taxes, state and local title ad valorem tax fees, and excise taxes on specified wine and tobacco products.

House Bill 1339

Certificate of Need Reform

O.C.G.A § 48-7-29.20

Effective Date: Section 11 is effective on January 1, 2025, and is applicable to taxable years beginning on or after January 1, 2025

Section 11

This section revises the tax credit for contributions to rural hospitals by increasing the cap for individuals who are a member of a limited liability company duly formed under state law, a shareholder of a Subchapter 'S' corporation, or a partner in a partnership from \$10,000.00 to \$25,000.00.

Senate Bill 233

Georgia Promise Scholarship Act

O.C.G.A § 48-7-29.21

Effective Date: Upon Governor's approval (April 23, 2024)

Section 5-2

This section increases the maximum tax credit amounts for qualified education donations to \$2,500.00 for an individual or head of household and to \$5,000.00 for a married couple filing a joint return. In the case of married couples filing separate returns, the maximum tax credit amount would also be \$2,500.00. The maximum credit for individuals who are members of an LLC, a shareholder of an S corporation, or partner in a partnership is \$25,000.00 per tax year or the amount donated, whichever is less. The aggregate amount of tax credits allowed cannot exceed \$5 million for the tax year ending on December 31, 2023, or \$15 million for the tax year 2024 and all subsequent tax years. The sunset of these tax credit provisions is extended to December 31, 2029.

Senate Bill 340

Exemption Related to Sale or Use of Diesel Exhaust Fluid

O.C.G.A § 48-8-3.3

Effective Date: July 1, 2024

This bill provides an exemption for sales and use taxes related to diesel exhaust fluid for agricultural uses only.

Senate Bill 344

Income Tax Exclusion Related to Broadband Investment

O.C.G.A § 48-7-21

Effective Date: July 1, 2024, and is applicable to taxable years beginning on or after January 1, 2024.

This bill allows for subtraction from taxable income any grant or subgrant pursuant to the Broadband Equity, Access, and Deployment Program established pursuant to 47 U.S.C. 1702, or the American Rescue Plan Act of 2021, Public Law 117-2, received for the purpose of making investments in

broadband infrastructure, but only to the extent that such grant or subgrant is included in the corporation's taxable income. This exemption sunsets and repeals January 1, 2029.

Senate Bill 362

Amends Eligibility Requirements to Receive Economic Development Incentives

O.C.G.A § 50-7-19

Effective Date: July 1, 2024

This bill amends eligibility criteria for employers seeking economic development incentives by prohibiting employers from engaging in certain conduct with respect to any work or service for which the economic development incentive is to be based. Under this legislation, works or services that are prohibited include: 1) voluntarily granting recognition rights for the employer's employees solely and exclusively on the basis of signed labor organization cards when the selection of a bargaining representative may instead be conducted through a secret ballot election; 2) voluntarily disclosing an employee's personal contact information to a labor organization, or a third party acting on behalf of the labor organization, without the employee's prior written consent, unless otherwise required by law; or 3) requiring a subcontractor to engage in these prohibited activities.

The bill further provides that an employer that engages in any activity prohibited by the legislation shall repay any and all economic development incentives received over the life of the project. Additionally, the prohibitions do not apply to any agreement between the state and an employer that was executed before January 1, 2025.

Senate Bill 496

Amends the Tax Credits for the Rehabilitation of Historic Structures

O.C.G.A §§ 48-7-29.8, 48-7-40.32

Effective Date: July 1, 2024

Section 1

This section extends the sunset date for the tax credits for the rehabilitation of historic structures from 2028 to 2030. It also expands the criteria for historic homes to qualify for such credits to include historic buildings or structures that are certified by the Department of Community Affairs as contributing to the historic significance of a listed National Register Historic District, individually listed on the National Register of Historic Places, are certified by the Department of Community Affairs as contributing to the historic significance of a listed Georgia Register Historic District, individually listed in the Georgia Register of Historic Places, or designated as a historic property or contributing to a district under local law and certified by the Department of Community Affairs as meeting National Register criteria.

Section 2

This section extends a provision for an automatic repeal and the sunset date for the revitalization zone tax credits from 2027 to 2032.