

**GEORGIA GOVERNMENT FINANCE OFFICERS ASSOCIATION**  
**GOVERNMENT RELATIONS & STRATEGIC PLANNING COMMITTEE**  
**2025 GEORGIA LEGISLATIVE REPORT**  
**MARCH 14, 2025**  
**2025 - 2026 LEGISLATIVE SESSION**

Prepared by:

Carlos A. Encinas, Esq.  
Public Finance, Infrastructure Public-Private  
Partnerships, & Development Incentives  
Encinas Law LLC

One Atlantic Center  
1201 W. Peachtree Street  
Atlanta, Georgia 30309  
[carlos@encinaslawfirm.com](mailto:carlos@encinaslawfirm.com)

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**PREFACE**

March 14, 2025

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 Thursday, March 6, 2025. 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 this year. Crossover day typically falls on the 28th day of the 40-day session.

The last day of this year's legislative session is scheduled for Friday, April 4, 2025. We will endeavor to provide an updated report after the session's end.

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 Encinas

**BILLS THAT APPEAR TO BE MOVING**

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

**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:** 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:** 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 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:** 03/06/2025 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 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:** 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

## 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:** 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:** 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 678 – Local government; authorities with less than state-wide jurisdiction shall have the same sovereign immunities as provided to counties; provide**

**House Committee:** Governmental Affairs

**Senate Committee:**

**First Reader**

**Summary:**

A BILL to be entitled an Act to amend Chapter 80 of Title 36 of the Official Code of Georgia Annotated, relating to general provisions applicable to counties, municipal corporations, and other government entities, so as to provide that authorities with less than state-wide jurisdiction shall have the same sovereign immunities as provided to counties; to provide a definition; to provide that officers and employees of such authorities in the conduct of their official duties shall have the same official immunities as provided to officers and employees of a county performing duties on behalf of such county; to provide for legislative intent; to provide limitations on the amounts and types of damages and interest recoverable against an authority; to provide for applicability; 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

## SENATE BILLS

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

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**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 BILLS THAT HAVE PASSED BOTH CHAMBERS**

As of the date of this report, no bills covered by this report have passed both chambers of the legislature.