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# 2025 Legislative Session

This document contains summaries of select highlights from the 2025 Legislative Session. Please note that not all of the bills included here reached final passage during the session.

**Home and Family Economics, Tax Cuts, Legal Protections**

- SB 68
- SB 69
- SB 31
- SB 89
- HB 111
- HB 112
- HB 37
- HB 136
- HB 266
- SR 292
- SB 244
- SB 36
- HB 428

**Education and School Safety**

- SR 237
- SB 1
- SB 79
- SB 185
- SB 123
- HB 150
- HB 192
- HB 268
- HB 307
- HB 340

**Disaster Preparation and Relief**

- SB 52
- SB 201
- HB 223
- HB 511

**Public Safety**

- SB 79
- SB 185
- HB 113

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2025-2026 Legislative Session

**March 21, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 68 | **Sponsor:** | Senator Kennedy of the 18th |
| **Version:** | LC 49 2362S | **Amends:** | Titles 9, 40, and 51 |
| **Status:** | As Passed – Final | **Committee:** | Judiciary |

**Tort Reform**

**SUMMARY**

- Prohibits arguing or eliciting testimony regarding the value of noneconomic damages before the close of evidence;
- Revises the timing requirements for: serving an answer when certain motions are served; stays of discovery; and voluntary dismissal by a plaintiff;
- Prohibits any party from recovering the same attorney's fees, court costs, or litigation expenses more than once unless specifically authorized by statute;
- Limits special damages for medical and healthcare expenses;
- Allows any party, in any action to recover damages for bodily injury or wrongful death, to elect to have fault and damages determined at trial in a certain manner; and
- Establishes a negligent security cause of action and provides elements of the claim for invitees and licensees.

**ANALYSIS**

*Arguing Noneconomic Damages*

This bill allows counsel to argue the monetary value of noneconomic damages or elicit testimony referencing amounts of noneconomic damages only after the close of evidence and at the time of such party's first opportunity to argue the issue of damages. If counsel elicits any testimony about or makes reference to noneconomic damages in the hearing of the jury or prospective jurors, the court must take remedial measures or excuse any prospective juror. Nothing in the bill may be construed to prohibit counsel from asking prospective jurors during voir dire whether they could return a verdict that does not award any damages or a verdict in excess of some unspecified amount, provided that such question is supported by the evidence.

The bill defines '*noneconomic damages*' as all damages recoverable in tort for bodily injury or wrongful death other than economic damages, including, but not limited to, damages for physical or emotional pain, discomfort, anxiety, hardship, distress, suffering, inconvenience, physical impairment, mental anguish, disfigurement, loss of enjoyment of life, loss of society and companionship, loss of consortium, injury to reputation, and in wrongful death cases, the nonpecuniary elements of the full value of life.

*Various Revisions to the Civil Practice Act and Other Related Provisions*

Under current law, a defendant must serve an answer within 30 days after the service of a summons and complaint upon the defendant unless otherwise provided. Under this bill, serving a motion alters the time for serving an answer in the following ways: (A) If the court denies the motion or postpones its disposition until trial, the answer must be served within 15 days after notice of the court's action; or (B) If the court grants a motion for a more definite statement, the answer must be served within 15 days after the more definite statement is served.

This bill also:

- Removes the requirement that a party respond to the best of his or her ability upon receiving a vague responsive pleading before moving for a more definite statement;
- Clarifies that, if a party files a motion to dismiss before filing an answer, discovery must be stayed until the court rules on the motion, and the court may terminate or modify the stay if the court has not ruled on the motion to dismiss within 90 days following the briefing on such motion;
- Allows discovery to establish the court's jurisdiction even if a stay of discovery has been imposed;
- Allows a plaintiff to dismiss an action, without permission of the court, by filing a written notice of dismissal at any time before the 60th day following the date the opposing party serves an answer;
- Revises the effect of a voluntary dismissal by the plaintiff and provides that such dismissal is without prejudice unless the plaintiff previously dismissed any federal or state court action based on or including the same claim;
- Clarifies that, unless the court order states otherwise, a voluntary dismissal by order of the court is without prejudice;
- Prohibits any party from recovering the same attorney's fees, court costs, or litigation expenses more than once unless specifically authorized by statute;
- Prohibits admitting a contingent fee agreement between a party and his or her attorney as proof of the reasonableness of the fees when a party is seeking to recover attorney's fees in any civil action;
- Allows evidence of failure to wear a seat belt to be admitted in any civil action as evidence of negligence, comparative negligence, causation, assumption of risk, or apportionment of fault or for any other purpose;
- Allows any party, in any action to recover damages for bodily injury or wrongful death, to elect to have liability and any award of damages determined at trial in the following manner: (1) determine if any defendant is liable; (2) if the defendant is liable, the trial is immediately recommenced with the same judge and jury, to determine the percentages of fault of all persons or entities that contributed to the injury or death; (3) immediately recommence the trial, with the same judge and jury, and determine all compensatory damages to be awarded to the plaintiff, if any; and (4) the trial may be recommenced for any further proceedings that may be required; and
- Allows a court to reject an election to bifurcate upon a motion and if the court determines: (1) the plaintiff was injured by an alleged sexual offense and would be likely to suffer serious psychological or emotional distress as a result of testifying more than once; or (2) the amount in controversy is less than $150,000.

*Negligent Security Cause of Action*

This bill establishes a cause of action for negligent security. Under this bill, an owner or occupier is liable for negligent security arising from any injury sustained by any person upon the premises of the owner or occupier **as an invitee** if the plaintiff proves:

(1) A third person's wrongful conduct that caused the injury to the plaintiff was reasonably foreseeable because the owner or occupier:

> (A) Had particularized warning of imminent wrongful conduct by a third person; or
>
> (B) Reasonably should have known that a third person was reasonably likely to engage in such conduct upon the premises based on:
>
> (i) The owner knowing of prior occurrences of substantially similar wrongful conduct upon the premises;
>
> (ii) The owner knowing of prior occurrences of substantially similar wrongful conduct upon property adjoining the premises or within 500 yards of the premises; or
>
> (iii) Prior occurrences of substantially similar wrongful conduct by the third person who caused the injury, if the owner knew or should have known, by clear and convincing evidence, such third person was or would be upon the premises and knew of prior occurrences of substantially similar wrongful conduct;

(2) The invitee's injury was a reasonably foreseeable consequence of the third person's conduct;

(3) The third person's wrongful conduct was a reasonably foreseeable consequence of the third person exploiting a specific physical condition of the premises known to the owner, which created a reasonably foreseeable risk of wrongful conduct on the premises that was substantially greater than the general risk of wrongful conduct in the vicinity of the premises;

(4) The owner failed to exercise ordinary care to remedy or mitigate the specific and known physical condition of the premises and to otherwise keep the premises safe from a third person's wrongful conduct; and

(5) The owner's failure to exercise ordinary care was a proximate cause of the injury sustained by the invitee.

An owner or occupier is liable for negligent security arising from any injury sustained by any person upon the premises of the owner or occupier **as a licensee** if the plaintiff proves:
(1) The third person's wrongful conduct that caused the licensee's injury was reasonably foreseeable because the owner had particularized warning of imminent wrongful conduct by a third person;
(2) The licensee's injury was a reasonably foreseeable consequence of the third person's wrongful conduct;
(3) The third person's wrongful conduct was a reasonably foreseeable consequence of the third person exploiting a specific physical condition of the premises known to the owner; which created a reasonably foreseeable risk of wrongful conduct on the premises that was substantially greater than the general risk of wrongful conduct in the vicinity of the premises;
(4) The owner willfully and wantonly failed to exercise any care to remedy or mitigate the specific and known physical condition of the premises and to otherwise keep the premises safe from a third person's wrongful conduct; and
(5) The owner's failure to exercise any care was a proximate cause of the licensee's injury.

The bill also provides circumstances when an owner or occupier **is not** liable for negligent security. These include, but are not limited to: a third persons' injury, sustained upon the premises of the owner, by as an invitee or licensee if such person came upon the premises for the purpose of committing a felony or misdemeanor; or the owner made any reasonable effort to provide a warning to law enforcement based on a particularized warning of imminent wrongful conduct by a third person. Security contractors may not ever be subject to liability for negligent security to an extent greater than the liability of an owner or occupier.

In any action for negligent security, the trier of fact must consider the security measures employed by the owner at the time of the injury when assessing whether an owner has breached a duty to exercise ordinary care to keep persons on the premises safe from the wrongful conduct of third persons. If the defendant is liable to the plaintiff, the trier of fact must also apportion fault to the owner, any third person who caused the injury, and any other persons to whom fault should be apportioned. If a jury fails to apportion a reasonable degree of fault to the third person, the trial court must set aside the verdict and order a retrial of liability and damages. There is a rebuttable presumption that a fault apportionment is unreasonable if the total percentage of fault apportioned to all third persons is less than the total percentage assigned to any other persons and entities that did not engage in wrongful conduct.

*Special Damages for Medical and Healthcare Expenses*
The bill limits special damages for medical and healthcare expenses to the reasonable value of medically necessary care, treatment, or services. The amount of special damages must be determined by the trier of fact. If the plaintiff has any form of public or private health insurance, evidence relevant to the determination of the reasonable value of medically necessary care includes amounts charged for past, present, or future medical and healthcare expenses and the amounts actually necessary to satisfy the charges, regardless of whether insurance has or will be used to satisfy the charges. The bill lists what is relevant and must be discoverable in any claim for medical and healthcare expenses rendered under a letter of protection or any other arrangement where a provider renders treatment in exchange for a promise of payment from any judgement or damages.

*This bill becomes effective upon its approval by the Governor or upon its becoming law without such approval. Section 6 (Negligent Security Actions) and Section 7 (Special Damages for Medical and Healthcare Expenses) only apply to causes of action arising on or after the effective date of this bill, and any prior causes of action are governed by prior law.*

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**2025-2026 Legislative Session**

**March 31, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 69 | **Sponsor:** | Senator Kennedy of the 18th |
| **Version:** | SB 69/AP | **Amends:** | Titles 7 and 9 |
| **Status:** | As Passed – Final | **Committee:** | Judiciary |

**Georgia Courts Access and Consumer Protection Act**

## SUMMARY


- Requires registration for litigation financiers and describes the procedures for registration;
- Establishes procedures for denials of litigation financier registrations and allows review of such denials;
- Prohibits litigation financiers from taking certain actions;
- Provides for the liability and indemnification of litigation financiers;
- Requires litigation financing contracts and requires certain contents for such agreements;
- Provides exceptions; and
- Establishes punishments for violations.


## ANALYSIS

This bill prohibits any person or entity from engaging in litigation financing in Georgia unless such person is registered as a litigation financier. Each person registering as a litigation financier must be authorized to do business in Georgia. To register, a person or entity must file with the Department of Banking and Finance a registration statement containing certain identifying information and any other information deemed necessary by the Department. No person or entity may be registered as a litigation financier that is affiliated with any foreign person, foreign principal, or sovereign wealth fund of a foreign government or foreign nongovernment person designated by the United States Secretary of Commerce as a foreign adversary.

This bill prohibits litigation financiers from taking certain actions, including, but not limited to:

- Making any decisions about any legal proceeding for which such financier has provided litigation financing;
- Receiving or paying consideration in exchange for a referral;
- Contract for, receive, or recover any amount greater than an equal amount recovered by the plaintiffs in a legal proceeding;
- Fail to promptly deliver a litigation financing contract to the consumer and the consumer's litigation representative; or
- Report a consumer to a credit reporting agency if insufficient funds remain to repay the financier.

Under this bill, a litigation financier that agrees to provide $25,000 or more in funding is jointly and severally liable for any award or order imposing costs or monetary sanctions for frivolous litigation against a consumer in any legal proceeding for which the financier is providing financing. In each litigation financing contract, the financier must agree to indemnify, and must indemnify even without such agreement, the plaintiffs to any legal proceeding that is the subject of such agreement and such plaintiffs' legal representatives[1] against any adverse costs, attorney's fees, damages, or sanctions that may be ordered or awarded. However, indemnification is not required or enforceable for adverse costs, attorney's fees, damages, or sanctions that

[1] 'Legal representative' means any attorney, group of attorneys, or law firm duly licensed and authorized to practice law and to represent a consumer in a civil action, administrative proceeding, legal claim, or other legal proceeding seeking to recover damages in this state.

**Analyst: Ben Michaud/BS**

the financier can show resulted from the intentional misconduct of such plaintiffs or their legal representatives.

The terms and conditions of a litigation financing agreement must be set forth in a fully completed, written litigation financing contract, which includes the name, principal business address, and preferred mailing address of the financier, as well as the required disclosure provided in this bill. Only the consumer, and not his or her legal representative, is authorized to execute a litigation financing contract on his or her own behalf, except in cases where the consumer lacks the legal capacity to execute a contract.

If the consumer is represented by a legal representative in a proceeding that is the subject of the litigation financing agreement, the representative must acknowledge in the litigation financing contract that the representative and the representative's employer and employees have not received or paid any consideration from or to the financier and have no obligation to do so in the future. If the consumer's legal representative is a party to a litigation financing agreement related to the consumer's proceeding that is the subject of the consumer's litigation financing agreement, the representative must disclose and deliver a copy of his or her litigation financing contract to the consumer.

This bill does not apply to:

- A nonprofit entity that provides litigation financing for the benefit of such nonprofit entity or one or more of its members without receiving certain forms of consideration;
- Any litigation financing provided by an entity engaged in commerce or business activity, if that entity does not charge, contract for, collect, or receive any consideration, retain or receive any financial interest in the outcome of the legal proceeding, or retain or receive any right to recovery or payment from the amount of any form of monetary relief in the legal proceeding; and
- A lender that does not receive, in consideration for loaning money to any person, a right to receive payment from the value of any proceeds or other consideration realized from any form of monetary relief any person may receive or recover in relation to any legal proceeding.

The bill prohibits any financier from entering into or offering to enter into a litigation financing agreement unless the financier is registered. Any violation by a financier renders the agreement void and unenforceable. A person that willfully violates this bill is guilty of a felony and subject to imprisonment from one to five years, or a minimum fine of $10,000, or both.

Finally, the bill allows a party to obtain discovery of the existence and terms of any litigation financing agreement for $25,000 or more in funding. However, nothing in the bill may be construed to limit the admissibility of such information as evidence of a party's claim or defense.

*Effective Dates*
Sections One and Two become effective on January 1, 2026.

Section Three (discoverability of litigation financing agreements) becomes effective upon its approval by the Governor or upon its becoming law without such approval and applies to:
(1) Any civil action, administrative proceedings, legal claims, or other legal proceedings commenced on or after the effective date; and (2) Any contracts entered into on or after the effective date.

Section Four (admissibility of seatbelt evidence) becomes effective upon its approval by the Governor or
488 upon its becoming law without such approval and only applies to causes of action commenced on or after the effective date of the bill.

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2025-2026 Legislative Session

**March 3, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 31 | **Sponsor:** | Senator Dolezal of the 27th |
| **Version:** | LC 50 1003 | **Amends:** | Title 48 |
| **Status:** | As Passed Senate | **Committee:** | Finance |

**Excludes All Military Retirement Income from Georgia Income Tax**

**SUMMARY**
- Exempts all income received as retirement benefits from military service in the United States' armed forces or reserves from an individual's income tax.

**ANALYSIS**
Under Georgia law, taxable net income is the taxpayer's federal adjusted gross income, as defined in the United States Internal Revenue Code, less certain exemptions. Under current law, up to $35,000 of retirement income of a taxpayer between the ages of 62 and 65 is exempt from their taxable income and for a taxpayer who is 65 years of age or older, up to $65,000 of retirement income is exempt from their taxable income. Currently, an individual who is 62 years old or younger may exempt up to $17,500 of their retirement benefits from military service in the United States' armed forces or reserves from their taxable income. Additionally, this individual may be eligible for an additional exemption of up to $17,500 of their retirement income; so long as, the individual has additional Georgia earned income in an amount that exceeds $17,500.

This bill expands this exemption by removing the maximums, the age limit, and the additional exemption amount. Under this bill, an individual may exempt all of their retirement benefits from military service in the United States' armed forces or reserves from their taxable income. The exemption does not apply to nor affect, and continues to be in addition to those adjustments to net income provided for under relevant laws.

*This bill becomes effective on July 1, 2025, and applies to all taxable years beginning on January 1, 2026.*

**Analyst:** **Josselyn Hill/BM/LH**
**Senate Vote:** **53-1**

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2025-2026 Legislative Session

**February 19, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 89 | **Sponsor:** | Senator Strickland of the 42nd |
| **Version:** | LC 50 1009 | **Amends:** | Title 48 |
| **Status:** | As Passed Senate | **Committee:** | Finance |

**Amends Income Tax Credits Regarding Child and Dependent Care and Expenses; Establishes a Georgia Child Tax Credit**

SUMMARY

- Increases the existing income tax credit for qualified child and dependent care expenses;
- Creates the Georgia Child Tax Credit;
- Allows taxpayers a credit of $250 per qualifying child under age seven; and
- Increases the tax credit for employers providing child care for employees.

ANALYSIS

***Amends the Credit for Qualified Child and Dependent Care Expenses***

Under current law, a tax is imposed upon every resident of Georgia with respect to their Georgia taxable net income.[1] Georgia taxable net income is the taxpayer's federal adjusted gross income (as defined in the United States Internal Revenue Code) less certain exemptions.[2] Georgia law allows for an income tax credit for qualified child and dependent care expenses. This credit will be computed as a percentage of the allowed federal child and dependent care credit. This percentage is 30 percent of a federal tax year's allowed federal child and dependent care credit. Any unused tax credit cannot be carried over to another tax year. This bill increases this credit, making it equivalent to 40 percent of the allowed federal child and dependent care credit.

***Credits the Georgia Child Tax Credit***

This bill creates a new tax credit of $250 per qualifying child[3] under age seven to be applied against the taxpayer's Georgia taxable net income which begins on January 1, 2025. Additionally, taxpayers are prohibited from claiming this credit for the same qualifying child simultaneously (this prohibition includes parents or legal guardians who do not file jointly).[4] The total amount of the tax credit must not exceed the taxpayer's income tax liability and carry forward is not allowed. Additionally, the tax credit is not allowed against the taxpayer's tax liability for prior years.

***Amends the Tax Credit for Employers Providing Child Care for Employees***

Georgia law allows for an income tax credit to employers who provide or sponsor child care for employees. The amount of the tax credit is equal to 75 percent of the cost of operation to the employer less any amounts paid for by employees during a taxable year. This credit is subject to certain conditions including that this credit cannot exceed 50 percent of the amount of the taxpayer's income tax liability for the taxable year as computed without regard to any other credit. Additionally, a taxpayer is allowed an income tax credit for the

[1] O.C.G.A. § 48-7-20.
[2] O.C.G.A. § 48-7-27(a).
[3] *See* 26 U.S.C. § 24(c).
[4] This bill provides determination criteria when the taxpayer's do not file jointly.

**Analyst:** **Josselyn Hill/NC**
**Senate Vote:** **49-0**

taxable year in which the taxpayer first places in service qualified child care property[5] and for each of the ensuing nine taxable years following such taxable year.

This bill increases the tax credit for these employers from 75 percent to 90 percent of the cost of operation to the employer less any amounts paid for by employees during a taxable year. The legislation also increases the percentage amount of the taxpayer's income tax liability against which the credit may be applied from 50 percent to 75 percent. This bill also decreases the required percentage of employees' children that are required for a property to qualify as a qualified child care property from 95 percent to 75 percent.

*This bill becomes effective on July 1, 2025 and applies to all taxable years beginning on January 1, 2025.*

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[5] Currently, *qualified child care property* means all real property and tangible personal property purchased, acquired, or placed in service by July 1, 1999, for use exclusively in the construction, expansion, improvement, or operation of an employer provided child care facility, but only if: (a) the facility is licensed or commissioned by the Department of Early Care and Learning; (b) at least 95 percent of the children who use the facility are children of employees of: the taxpayer and other employers in the event that the child care property is owned jointly or severally by the taxpayer and one or more employers, or a corporation that is a member of the taxpayer's affiliated group as defined under relevant laws; and (c) the taxpayer has not previously claimed any tax credit for the cost of operation for such qualified child care property placed in service prior to taxable years beginning on January 1, 2000. This term includes, but is not limited to, amounts expended on land acquisition, improvements, buildings, and building improvements and furniture, fixtures, and equipment.

**Analyst:** **Josselyn Hill/NC**
**Senate Vote:** **49-0**

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**2025-2026 Legislative Session**

**March 20, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | HB 111 | **Sponsor:** | Rep. Hong of the 103rd |
| **Version:** | LC 59 0028-EC/AP | **Amends:** | Title 48 |
| **Status:** | As Passed—Final | **Committee:** | Finance |

**Lowers the Individual Income Tax Rate**

**SUMMARY**

- Lowers the individual income tax rate to 5.19 percent from 5.39 percent.

**ANALYSIS**

Under current law, an annual tax is levied upon every resident of Georgia with respect to their Georgia taxable net income. Georgia taxable net income is the taxpayer's federal adjusted gross income (as defined in the United States Internal Revenue Code) less certain exemptions. An income tax rate is imposed on individual taxpayers at a rate of 5.39 percent which is reduced on an annual basis by 0.10 percent. The rate reduction begins on January 1, 2025, and continues to be reduced until the rate reaches 4.99 percent. However, this annual reduction must be delayed by one year if certain triggers provided under relevant laws occur.

This bill decreases the individual income tax rate from 5.39 percent to 5.19 percent. This rate change becomes effective and applies to tax years beginning on January 1, 2025. The effective date of the reduction rate begins on January 1, 2026.

*This bill becomes effective on July 1, 2025, and applies to all taxable years beginning on January 1, 2025.*

**Analyst:** **Josselyn Hill/OD/LH**
**House Vote:** **110-60 (As Passed Final Version)**
**Senate Vote:** **30-23 (As Passed Final Version)**

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2025-2026 Legislative Session

**March 20, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | HB 112 | **Sponsor:** | Rep. McDonald III of the 26th |
| **Version:** | LC 59 0029-EC/AP | **Amends:** | Title 48 |
| **Status:** | As Passed—Final | **Committee:** | Finance |

**Creates One-Time Tax Refund or Credit for Qualified Taxpayers**

**SUMMARY**

- Establishes a one-time tax credit or refund for qualified taxpayers that filed their income tax returns in 2023 and 2024;
- Creates eligibility criteria; and
- Provides refund or credit amount limitations.

**ANALYSIS**

This bill requires the DOR to automatically credit a qualified taxpayer with a one-time refund after they file their 2024 tax return. In order to qualify, a taxpayer must:

- Have filed their tax returns in 2023 and 2024;
- Not be a nonresident alien, claimed as a dependent (for federal or state taxes) by another taxpayer in 2023, an estate, or trust; and
- Include claimed dependents that are excluded solely based on their status as a dependent so long as they have earned income in 2023.

The table below provides the refund or credit amounts:

| **The One-Time Refund or Credit Amount is the Lessor of:** | |
|---|---|
| Option 1: a qualified taxpayer's 2023 income tax liability; | |
| OR | |
| Option 2: an amount based on the taxpayer's 2023 filing status, which is equal to: | |
| *Filing Status* | *Tax Credit Amount* |
| Single | $250.00 |
| Married Filing Separately | $250.00 |
| Head of Household | $375.00 |
| Married Filing Jointly | $500.00 |
| Taxable Nonresident | Amount prorated based on the ratio of their Georgia taxable income |
| Part-Year Resident | Amount prorated based on the ratio of their Georgia taxable income |

This bill prohibits refund or credit amounts that exceed the taxpayer's 2023 income tax liability. The refund is not be considered as Georgia taxable income. This refund may be delivered either electronically or via paper check. However, the refund will first be credited against any outstanding liability in existence when the refund is issued. The refund is also subject to offset debt collection. The refund cannot accrue interest nor can it be paid to the taxpayer with interest. The DOR Commissioner is authorized to promulgate necessary rules and regulations.

*This bill becomes effective upon its approval by the Governor or upon becoming law without such approval.*

**Analyst:** **AJ Murray/JH/LH**
**House Vote:** **175-0 (As Passed Final Version)**
**Senate Vote:** **52-0 (As Passed Final Version)**

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2025-2026 Legislative Session

**April 4, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | HB 37 | **Sponsor:** | Rep. Leverett of the 123rd |
| **Version:** | HB 37/AP | **Amends:** | Title 20 |
| **Status:** | As Passed – Final Version | **Committee:** | Education & Youth |

**Providing School Employees Social Security Information and Revising Health Insurance Employee Contributions for Local Boards of Education**

**SUMMARY**

- Removes the costs for family members as an employee contribution for health insurance provided to members of local boards of education; and
- Requires local school systems to provide certain information regarding social security coverage to employees.

**ANALYSIS**

Current law authorizes local boards of education to provide medical and dental insurance to members who elect to participate. The insurance must be provided through a group policy secured by the school district or several districts, a policy secured by an organization of local school boards, or by allowing members to include spouses and dependents in a state employee health insurance plan. Employer contributions are required for any health insurance plan. Currently, any remaining insurance costs, including all costs for family members, must be paid by the board member as an employee contribution. This bill removes the costs for family members as an employee contribution, providing for the payment of such costs.

This bill further requires local school systems, beginning July 1, 2025, to provide new employees notice of whether social security will be withheld from their pay, notice of whether they are eligible for a plan covering benefits of Title II of the Social Security Act and other pension or retirement plans, and information on applicable plans. By the same date, school systems must notify employees at or near the time of their separation whether social security taxes were withheld from their pay at any point during employment.

By December 31, 2025—and at least once every five years after—local school systems must provide all employees with the same notice and information requirements.

*This bill becomes effective on July 1, 2025.*

**Analyst: Olivia Davis/MA/LH**

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**2025-2026 Legislative Session**

**April 4, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | HB 136 | **Sponsor:** | Rep. Newton of the 127th |
| **Version:** | HB 136/AP | **Amends:** | Title 48 |
| **Status:** | As Passed—Final | **Committee:** | Finance |

# Amends Income Tax Credits Regarding Child and Dependent Care and Expenses; Creates Income Tax Credits Related to Children and Child Care Expenses; Revises Income Tax Credit for Contributions to Foster Child Support Organizations

## SUMMARY

- Increases the existing income tax credit for qualified child and dependent care expenses;
- Creates the Georgia Child Tax Credit that allows a credit of $250 per qualifying child under the age six;
- Creates a tax credit for employers who make eligible child care payments for employees;
- Expands the income tax credit for contributions to foster child support organizations to include certain insurance companies, justice involved youth, and licensed child caring institutions;
- Allows insurance companies to claim a credit against their insurance premium tax liability for contributions to qualified organizations that support foster children and justice involved youth; and
- Increases this credit's annual aggregate maximum to $30 million beginning in calendar year 2026.

## ANALYSIS

### *Amends the Credit for Qualified Child and Dependent Care Expenses*

Current law allows for an income tax credit for qualified child and dependent care expenses. This credit must be computed as a percentage of the allowed federal child and dependent care credit. This percentage is 30 percent of a federal tax year's allowed federal child and dependent care credit. This bill increases this credit, making it equivalent to 50 percent of the allowed federal child and dependent care credit.

### *Creates a Tax Credit for Taxpayers with Children Under the Age of Six*

This bill creates a tax credit against a taxpayer's Georgia taxable net income for $250.00 per qualifying child (as defined under applicable federal laws) under age six beginning on January 1, 2026. Taxpayers are prohibited from claiming this credit for the same qualifying child simultaneously (this prohibition includes parents or legal guardians who do not file jointly).[1] In the case of any taxable nonresident or part-year resident whose tax was prorated, the amount of this credit must be prorated based on the ratio of their Georgia taxable net income for the taxable year. This credit must not: exceed the taxpayer's income tax liability; be carried forward; or be applied to a prior year's tax liability.

### *Creates an Income Tax Credit for Employers that Pay Certain Child Care Expenses*

This bill creates a tax credit against an employer's tax liability for eligible child care payments for employees. *Eligible child care payments for employees* means payments: (a) made directly to a child care facility[2] in the name and for the benefit of an employee whose child is enrolled in the facility and is under the age of six; (b) which total at least $1,000.00 per taxable year for each employee for which the payments are made; and (c) that are made for an employee in addition to, and not in lieu of, any other compensation and benefits for the employee.

An employer may claim this credit in an amount equal to $500.00 per child for payments made per taxable year. However, if it is the first taxable year that the employer provided eligible child care payments for employees and prior to that taxable year the employer did not pay for, reimburse for, or otherwise subsidize the costs of child care

[1] This bill provides determination criteria when the taxpayers do not file jointly.

[2] A *child care facility* is a child care learning center or family child care learning home that is permitted, licensed, or commissioned by the Department of Early Care and Learning.

**Analyst: Josselyn Hill/NC/BS**

for employees, the allowable amount may be equal to $1,000.00 per child for payments made in that taxable year. This credit's annual aggregate maximum is $20 million.

This credit must not: exceed the taxpayer's tax liability; be carried forward; or be applied to a prior year's tax liability. This bill requires DOR to establish a preapproval process. Approval for this credit is given on a first-come, first-serve basis until the aggregate limit is reached. When multiple applications are submitted in one day for this credit and the funds available are insufficient to fully fund the credit, DOR must prorate available funds among applicants.

*This credit sunsets on December 31, 2030.*

***Amends the Tax Credit for Contributions for Foster Child Support Organizations***

*Annual Aggregate Maximum and Eligibility of Certain Insurance Companies*

Current law allows taxpayers to claim an income tax credit against a taxpayer's income tax for contributions of funds, preapproved by DOR, to qualified organizations. This credit's annual aggregate maximum is $20 million. In addition to the aggregate cap, a taxpayer is not allowed the credit for contributions made during the period beginning on January 1st and ending on June 30th of each year that exceed the certain limits. This bill increases the annual aggregate maximum to $30 million beginning calendar year 2026. Additionally, for the period beginning on July 1st and ending on December 31st of each year, to the extent that the individual aggregate maximums authorized during January 1st to June 30th have not been reached, the commissioner must preapprove, deny, or prorate additional requested amounts on a first come, first served basis and provide notice to the taxpayer and the qualified organization of their determination. A taxpayer that is preapproved for this tax credit and does not contribute the full preapproved amount is allowed this credit in an amount not to exceed 95 percent of the amount of the qualified contribution actually made by the taxpayer.

This bill allows business enterprises (certain insurance companies) to be eligible for this credit for their contributions. However, these insurance companies may only claim a maximum $10 million of the $30 million annual aggregate maximum. Each business enterprise may only claim this credit in an amount equal to its qualified contributions, except for January 1st through June 30th of each year, where this entity is limited to 30 percent of their income tax liability of certain direct insurance premiums.[3] This bill makes conforming changes to include business enterprises and imposes similar requirements on these entities as other taxpayers claiming this credit. This bill grants the Insurance Commissioner the power to promulgate necessary rules and regulations regarding this credit.

*Qualified Organizations*

Under current law, a *qualified organization* refers to a foster child support organization that has been certified and listed by the Division of Family and Children Services (DFCS). This bill adds the following organizations as foster child support organizations that may be designated as a qualified organization:

- Aging-out programs that primarily function to support justice involved youth;[4]
- Domestic nonprofit corporations that primarily function as operating an aging-out program that primarily supports aging foster children;[5] and
- Domestic nonprofit corporations that primarily function as operating as a licensed child-caring institution.

This bill makes conforming changes to incorporate these additional organizations. This bill also clarifies that DFCS must decertify an organization that fails to maintain the requirements to be a qualified organization or that DFCS determines to have violated any other law. This bill adds qualification criteria for organizations that are not Georgia licensed child-placing agencies or licensed child-caring institutions but qualify as certain domestic nonprofit corporations that disburse funds directly to other qualifying entities.

[3] This bill also increases this percentage for corporations and other business entities to 30 percent as well.

[4] Under this bill, *justice involved youth* means youth aged 18 through 25 who: were previously or are currently committed to the Department of Juvenile Justice pursuant to a court order, and as a result of this commitment, have been previously placed or are currently placed in a nonsecure facility or community setting.

[5] This bill amends the definition of *aging foster children* to mean foster children aged 16 through 18 and former foster children aged 16 through 25 who were in foster care for at least six months after reaching age 14.

*Qualified Expenditures*
Currently, a qualified organization must use at least 80 percent of the funds it receives to make qualified expenditures. *Qualified expenditures* are expenditures made by a qualified organization for tuition waivers, mentorship services for aging foster children and wraparound services,[6] which are services provided directly to aging foster children to support their education. This bill clarifies that a qualified organization is prohibited from retaining more than 20 percent of the funds they receive on its overhead or administrative expenses. This bill modifies the expenditures that qualify under this credit. This bill designates expenditures that an organization has or is eligible to receive reimbursement from DFCS as nonqualifying expenditures.

*Reporting Requirements and the Public Website of a Qualified Organization*
Georgia requires qualified organizations to annual file by May 15th of each year, with DOR, their IRS Form 990 and a report detailing the contributions received for that year. This bill extends the filing deadline to July 15th of each year. Additionally, if the organization's form is not prepared by the filing deadline, the organization must provide the form at the same time it submits the form to the IRS. This bill also requires that the report detailing the contributions received also include an accounting of the funds withheld from qualified contributions demonstrating that no more than 20 percent of the funds were withheld from qualified expenditures. This bill also amends the information that must be provided on a qualified organizations public website to include a certification, signed by the chief executive officer of the qualified organization and attested to by an independent accounting firm, which substantially complies with a statement provided in this bill.

*This bill becomes effective on July 1, 2025 and applies to all taxable years beginning on January 1, 2026, except Section 1-1 of this bill (regarding Child and Dependent Care and Expenses Credit) which applies to all taxable years beginning on January 1, 2025.*

[6] This bill amends what constitutes *wraparound services* to include services provided directly to justice involved youth, services to support high school completion and vocational education, and the cost for daily living essentials and clothing. This bill also increases the per month maximum of direct cash payments for use on personal necessities from $150.00 to $200.00.

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2025-2026 Legislative Session

**April 4, 2025**

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|---|---|---|---|
| **Bill:** | HB 266 | **Sponsor:** | Rep. Sainz of the 180th |
| **Version:** | HB 266/AP | **Amends:** | Title 48 |
| **Status:** | As Passed—Final | **Committee:** | Finance |

**Amends Income Tax Exemption for Military Retirement Income; Revises the Tax Credit for Contributions to Law Enforcement Foundations**

**SUMMARY**

- Amends the exemption for income received as retirement benefits from military service in the United States' armed forces or reserves from an individual's income tax;
- Prohibits eligible taxpayers from claiming the military retirement income exemption and the general retirement income exemption;
- Modifies the tax credit for contributions to law enforcement foundations; and
- Expands the number of foundations that qualify, the expenditures that qualify, the annual contribution amounts allowed, and the sunset date.

**ANALYSIS**

***Exemption for Military Retirement Income***

Georgia law authorizes taxpayers to reduce their taxable net income by claiming an exemption for retirement income. The amount that may be exempted is subject to a cap based on taxpayer age and filing status. Georgia law also authorizes taxpayers under 62 years old to claim an exemption for up to $17,500 of their military retirement income. This bill expands this exemption by authorizing taxpayers 65 years old or younger to claim an exemption for up to $65,000 of their military retirement income. This cap increase begins on January 1, 2027. This exemption for military retirement income may not be claimed in addition to the existing general retirement income exemption.

***Tax Credit for Contributions to Law Enforcement Foundations***

*Qualified Law Enforcement Foundation and Qualified Expenditures*

Current law allows a tax credit against a taxpayer's income tax for qualified contributions to a qualified law enforcement foundation. A qualified law enforcement foundation is only permitted to use the funds received from qualified contributions to make qualified expenditures, which are limited to salary supplements paid no more than twice annually, training directly provided to law enforcement officers employed by the local law enforcement unit affiliated with the qualified law enforcement foundation, the purchase, lease, maintenance, or improvement of equipment to be used by the officers, or to cover any costs incurred by the local law enforcement unit for the operation of an emergency response team that combines law enforcement officers and behavioral health specialists, provided the costs do not include salaries or other regular compensation.

This bill expands the foundations that qualify to receive contributions by removing the restriction that a foundation's sole function is to support only one local law enforcement unit. This bill allows these foundations' sole function to be to support law enforcement through a formal relationship with one or more local law enforcement units or provide support to law enforcement state wide.[1] Additionally, foundations that provide support to law enforcement state wide are not required to received a designation as the law enforcement foundation from a local law enforcement unit for their application to be a qualified law

[1] This bill also amends the term *qualified law enforcement foundation* to conform with these changes.

**Analyst: Josselyn Hill/LH/MA**

enforcement foundation. This bill also expands a foundation's expenditures that qualify under this credit to include the purchase or lease of supplies and materials for technology updates, including computer hardware and software; the lease of facilities or purchase of goods or services to be used for the promotion of community engagement; salary supplements or training for other employees employed by any local law enforcement unit; and the purchase, lease, maintenance, or improvement of equipment used by employees.

*Credit Limits*
Current law sets this credit's annual aggregate maximum at $75 million. In addition to the aggregate cap, for taxable years beginning on January 1, 2023 and ending on December 31, 2027, a taxpayer's annual aggregate maximum is determined based on their filing status. Additionally, a taxpayer is allowed to claim any unused tax credits against their tax liability for the succeeding three years.

This bill extends the sunset date to 2031 and removes the carry forward authorization. Moreover, for the period beginning on July 1st and ending on December 31st of each year, to the extent that the annual aggregate maximum has not been reached, the DOR commissioner must preapprove, deny, or prorate additional requested amounts on a first come, first served basis and provide notice to the taxpayer and the qualified law enforcement foundation of their determination. A taxpayer that is preapproved for this tax credit during the period provided above is only allowed this credit in an amount that does not exceed 95 percent of the amount otherwise allowed pursuant to this credit.

*Except for the Military Income Retirement Exemption provisions, this bill become effective on July 1, 2025, and applies to all taxable years beginning on January 1, 2026. The Military Income Retirement Exemption provisions become effective on January 1, 2027, and apply to all taxable years beginning on January 1, 2027.*

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**2025-2026 Legislative Session**

**April 2, 2025**

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| **Bill:** | SB 36 | **Sponsor:** | Senator Setzler of the 37th |
| **Version:** | LC 44 2920ER | **Amends:** | Title 50 |
| **Status:** | As Passed – Final | **Committee:** | Judiciary |

## Georgia Religious Freedom Restoration Act

**SUMMARY**

- Adopts the compelling interest test from the Federal Religious Freedom Restoration Act, which prohibits substantially burdening a person's exercise of religion unless the burden is in furtherance of a compelling governmental interest and is the least restrictive means of furthering that compelling governmental interest.

**ANALYSIS**

In 1993, Congress passed the Religious Freedom Restoration Act (Federal RFRA),[1] introduced by Representative Schumer of New York, to ensure governments do "not substantially burden religious exercise without compelling justification." Federal RFRA codified the **compelling interest test**, which provides that a government may substantially burden a person's exercise of religion only if it demonstrates that application of the burden to the person is both:

- In furtherance of a compelling governmental interest; and
- Is the least restrictive means of furthering that compelling governmental interest.

In 1997, the Supreme Court of the United States, in City of Boerne v. Flores, held Federal RFRA, as it applies to states, unconstitutional – specifically noting that Federal RFRA exceeds congress' enforcement power under Section 5 of the Fourteenth Amendment.

This bill enacts the Georgia Religious Freedom Restoration Act (Georgia RFRA), adopting the compelling interest test provided in Federal RFRA. Georgia RFRA differs from Federal RFRA in its definition of 'exercise of religion.' Federal RFRA defines 'exercise of religion' as the exercise of religion under the first amendment to the United States Constitution, which provides "*Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof*; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances." Georgia RFRA provides that 'exercise of religion' means any exercise of religion, whether or not compelled by, or central to, a system of religious belief, including, but not limited to, the practice or observance of religion under Paragraphs III[2] and IV[3] of Section I of Article I of the Georgia State Constitution or the Free Exercise Clause of the First Amendment of the Constitution of the United States.

*This bill takes effect upon its approval by the Governor or upon its becoming law without such approval.*

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[1] Religious Freedom Restoration Act of 1993, 42 U.S.C. §§ 2000bb – 2000bb-4 (1993).

[2] The Georgia State Constitution provides, in Article 1, Section1, Paragraph III, "Each person has the natural and inalienable right to worship God, each according to the dictates of that person's own conscience; and no human authority should, in any case, control or interfere with such right of conscience."

[3] The Georgia State Constitution provides, in Article 1, Section1, Paragraph IV, "No inhabitant of this state shall be molested in person or property or be prohibited from holding any public office or trust on account of religious opinions; but the right of freedom of religion shall not be so construed as to excuse acts of licentiousness or justify practices inconsistent with the peace and safety of the state."

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2025-2026 Legislative Session

**April 4, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 244 | **Sponsor:** | Senator Beach of the 21st |
| **Version:** | LC 55 0633S | **Amends:** | Title 17 |
| **Status:** | As Passed – Final | **Committee:** | Judiciary |

**Awarding Attorney's Fees when Prosecutor Disqualified for Misconduct; Wrongful Conviction and Incarceration Compensation Act**

**SUMMARY**

- Allows an award of reasonable attorney's fees and costs in a criminal case to the defendant upon the defendant making a successful motion to disqualify the prosecuting attorney for misconduct in connection with the case; and
- Establishes procedures for wrongful conviction and incarceration compensation claims.

**ANALYSIS**

***Awarding Attorney's Fees when Prosecutor Disqualified for Misconduct***

Under this bill, a defendant is entitled to an award of reasonable costs and attorney's fees when the prosecuting attorney is disqualified due to improper conduct and if the case is dismissed as a result of the disqualification. The defendant must file a motion for costs and fees within 45 days of the termination of the underlying case. Any costs or fees awarded must be paid from the funds of the office of the prosecuting attorney.

*This section of the bill becomes effective upon its approval by the Governor or upon its becoming law without such approval.*

***Wrongful Conviction and Incarceration Compensation Act***

This bill gives the Office of State Administrative Hearings sole and exclusive authority to consider claims of wrongful conviction and incarceration. The Office must designate an administrative law judge to hear each claim filed and determine whether a claimant qualifies for compensation and the amount of compensation. A claim for compensation must:
(1) Be filed directly with the Office of State Administrative Hearings;
(2) Be filed within three years after the date of the acknowledgment obtained pursuant to Code Section 17-22-12, or within three years of July 1, 2025, whichever occurs later;
(3) Be captioned 'In the Matter of the Wrongful Conviction of [Claimant];' and
(4) Be served on the Attorney General and the prosecuting district attorney.

(To be eligible to receive compensation, a claimant must establish by a preponderance of evidence that:
(1) The claimant was convicted of a felony by a court of this state and served all or part of the sentence;
(2) The claimant did not commit the crime for which the claimant was convicted and did not commit any lesser included offense; and
(3) One of the following apply to the claimant:
(A) The claimant's conviction was reversed or vacated and the charges against the claimant were dismissed;
(B) The claimant's conviction was reversed or vacated and the claimant was thereafter acquitted of the charges;

(C) The claimant's conviction was reversed or vacated and the claimant thereafter entered an Alford plea or a plea of nolo contendere when the claimant would otherwise have been entitled to a new trial; or
(D) The claimant received a pardon for the conviction based on the claimant's innocence.

A claimant that is entitled to compensation under must be awarded:
(1) $75,000 for each year of incarceration;
(2) An additional $25,000.00 for each year of incarceration while awaiting a sentence of death based on the conviction at issue;
(3) The reasonable and necessary attorney's fees, costs, and expenses incurred by the claimant or on the claimant's behalf in reversing or vacating the claimant's conviction, obtaining a pardon, and filing a claim for compensation under this chapter; and
(4) Reimbursement for restitution, costs, fines, fees, or surcharges paid by or on behalf of the claimant as a result of the wrongful conviction at issue.
Beginning on January 1, 2026, and each year thereafter, the Office of State Administrative Hearings must adjust the dollar amounts to reflect the effect of annual inflation or deflation on the cost of living.

Compensation awarded is payable from the Wrongful Conviction and Incarceration Compensation Trust Fund. A claimant must receive an initial payment from the Fund after being awarded compensation, and the General Assembly must then appropriate a sufficient amount to pay any remaining compensation.

No compensation may be awarded if the administrative law judge determines by a preponderance of the evidence that: (1) The claimant was an accomplice in the commission of the crime for which the claimant was convicted; or (2) For the purpose of protecting the true perpetrator from conviction, the claimant intentionally and voluntarily caused the conviction by entering a guilty plea, by committing perjury at trial, or by fabricating evidence at trial.

*This section of the bill becomes effective on July 1, 2025.*

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2025-2026 Legislative Session

**March 28, 2025**

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| **Bill:** | HB 428 | **Sponsor:** | Rep. Franklin of the 160th |
| **Version:** | HB 428/AP | **Amends:** | Title 31 |
| **Status:** | As Passed—Final | **Committee:** | Health & Human Services |

**Clarifies that Georgia Law Does Not Prohibit nor Prevent an Individual from Obtaining In Vitro Fertilization**

## ANALYSIS

This bill clarifies that an individual is not prohibited nor prevented from obtaining in vitro fertilization in Georgia. *In vitro fertilization* is a fertility treatment in which oocytes are removed from a female's ovary. Then, in an embryology lab, the oocytes are fertilized with a male's sperm to form one or more embryos that begin development. Then the embryos are transferred to a female's uterus or preserved for future use.

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2025-2026 Legislative Session

**April 2, 2025**

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| **Bill:** | SR 237 | **Sponsor:** | Senator Hickman of the 4th |
| **Version:** | LC 49 2353S | **Amends:** | N/A |
| **Status:** | As Passed – Final Version | **Committee:** | Education & Youth |

**Recommendations to Strengthen the Education Workforce**

**SUMMARY**

- Encourages the Professional Standards Commission to collaborate with certain state agencies to provide recommendations to strengthen the education workforce;
- Lists certain areas of study for the recommendations; and
- States deadlines by which the the recommendations must be submitted.

**ANALYSIS**

This resolution encourages the Professional Standards Commission to collaborate with education associations, GaDoE, the Department of Early Care and Learning, the Teachers Retirement System of Gregoria, the Office of Student Achievement, the University System of Georgia, the Technical College System of Georgia, and the Georgia Student Finance Commission to provide the Governor and General Assembly with recommendations to strengthen the K-12 education workforce. These recommendations—focused on data evaluation and evidence-based practices—should include, but are not limited to:

- Innovative programs to enter the early childhood and K-12 teaching profession;
- Data on the success of graduates employed in the teaching profession, including retention rates after one, three, five, and ten years;
- Partnerships with postsecondary educational institutions to support improvements to teacher education programs, including the amount of funding to compensate student teachers and the need to reinstate HOPE access;
- Public awareness of the benefits of the teaching profession; and
- Teacher and school leader retention strategies, including mentorship programs and school leader professional development.

The Professional Standards Commission must submit recommendations to the Governor according to a time frame determined by the Office of Planning and Budget. Recommendations must also be submitted to the Senate by December 1, including any relevant policy changes.

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2025-2026 Legislative Session

**March 31, 2025**

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| **Bill:** | SB 1 | **Sponsor:** | Senator Dolezal of the 27th |
| **Version:** | LC 49 2383S | **Amends:** | Title 20 |
| **Status:** | As Passed–Final Version | **Committee:** | Education & Youth |

**Riley Gaines Act of 2025**

## SUMMARY

- Updates the term "gender" to "sex," encompassing a new definition and verification of biological sex;
- Requires middle and high schools to designate teams as male, female, or coed—based on biological sex;
- Requires colleges to designate teams as male or female—based on biological sex;
- Prohibits schools from allowing a student of one sex to compete with a team designated for the opposite sex;
- Prohibits colleges from competing against schools that permit a male to compete with a female team;
- Requires schools to provide separate multiple occupancy facilities on the basis of sex;
- Prohibits schools from competing against other schools that allow a member of the opposite sex to use a multiple occupancy facility;
- Requires middle and high schools to designate an employee to oversee compliance with these provisions;
- Outlines the complaint and appeal process for middle and high school students; and
- States the requirements for any civil actions on behalf of any aggrieved student arising out of these provisions.

## ANALYSIS

This bill requires the designation of separate, sex-specific athletic teams. Sex is defined as an individual's biological sex, either male or female. An individual's sex can be observed or clinically verified at or before birth, but verifying an individual's sex by stipulation or self-identification is prohibited. Schools are prohibited from determining a student's sex by visual inspection of such student's exterior sex organs.

This bill pertains to interscholastic teams sponsored by local school systems, public schools, and participating private schools. Teams sponsored by certain postsecondary institutions are also bound by this bill.

*Middle and High School Regulations*

The bill updates the term "gender" to "sex" throughout the applicable Code sections to encompass the definition of biological sex—as defined above. Further, local school systems, public schools, and participating private schools must designate each sponsored interscholastic team as male, female, or coed.[1] Biological sex should determine the students eligible for each team. Males are not permitted to compete with a team designated as female, and females are not permitted to compete with a team designated as male. However, females may be permitted to compete with a male team only if a corresponding female team is not offered by the school. Any student is permitted to compete on a coed team.

[1] Participating private schools are defined as private schools which sponsor one or more teams that compete against one or more teams sponsored by a Georgia school system or public school.

**Analyst: Olivia Davis/NC/HW**

Facilities
Schools bound by this bill must provide comparable but separate multiple occupancy restrooms, changing areas, and sleeping quarters on the basis of sex.[2] Such schools are prohibited from participating in any interscholastic competition with a school that allows students of one sex to use facilities designated for the opposite sex during competitions. However, any school sponsoring one or more teams competing against a local school system or public school must provide reasonable accommodations to individuals unwilling or unable to use sex-specific facilities. The bill provides certain exceptions for an individual to enter a restroom designed for the opposite sex, specifically for maintenance, to render medical assistance, to address an ongoing emergency, when a minor child enters with their parent, or for official duties of a coach or trainer.

Compliance
Schools bound by this bill must designate at least one employee to ensure school compliance and to investigate complaints pertaining to violations of this Code section. Students aggrieved by an alleged or anticipated violation have a right to file a complaint with the designated employee with a request for an expedited preliminary determination. If a violation is found, the designated employee should issue a preliminary decision immediately directing the activity in question cease pending a final resolution. Any rejected complaint must include a written decision setting forth facts and rationale for the rejection and must be issued to the complainant no later than two business days following the decision. The designated employee must issue his or her written decision no later than 30 days after the complaint is received.

This bill establishes procedures to appeal the decision of the designated employee. Further, this bill provides a private right of action for students harmed by–or retaliated against for reporting–violations of this Code.

*Collegiate Regulations*

Postsecondary Georgia state schools and participating nonstate schools are also bound by this bill.[3] Applicable postsecondary schools must designate each sponsored interscholastic team as male or female. Biological sex should determine eligible students for each team. Males are not permitted to compete with a team designated as female, and females are not permitted to compete with a team designated as male. However, females may be permitted to compete with a male team only if a corresponding female team is not offered by the school. Schools may not host, sponsor, or participate in any intercollegiate competition in Georgia that permits a male to compete on a female team.

Facilities
Schools bound by this bill must provide comparable but separate multiple occupancy restrooms, changing areas, and sleeping quarters on the basis of sex. Such schools are prohibited from participating in any interscholastic competition with a school that allows students of one sex to use facilities designated for the opposite sex during competitions. However, any school sponsoring one or more teams competing against a local school system or public school must provide reasonable accommodations to individuals unwilling or unable to use sex-specific facilities. The bill provides certain exceptions for an individual to enter a restroom designed for the opposite sex, specifically for maintenance, to render medical assistance, to address an ongoing emergency, when a minor child enters with their parent, or for official duties of a coach or trainer.

Compliance
Any school or governing body found to have violated these provisions shall be subject to the withholding of funding. This bill also provides a private right of action for students harmed by–or retaliated against for reporting–violations of this Code.

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[2] A public school student attending an overnight trip in conjunction with a competition is permitted to share sleeping quarters with a member of the opposite sex if that person is a member of the student's immediate family.
[3] Postsecondary Georgia state schools are defined as a unit of the University System of Georgia or the Technical College System of Georgia. Participating nonstate schools are private postsecondary educational institutions that are either 1) eligible for tuition equalization grants, or 2) whose teams participate in intercollegiate competitions against any Georgia state school.

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**2025-2026 Legislative Session**

**March 28, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 79 | **Sponsor:** | Senator Goodman of the 8th |
| **Version:** | LC 48 1610S | **Amends:** | Title 16 |
| **Status:** | As Passed – Final | **Committee:** | Judiciary |

**Fentanyl Eradication and Removal Act**

**SUMMARY**

- Revises threshold amounts of fentanyl necessary to constitute felony offenses of trafficking in fentanyl;
- Increases penalties for such offense; and
- Revises mandatory minimum sentences for defendants convicted of trafficking of substances.

**ANALYSIS**

**Trafficking:** Any person who sells, manufactures, delivers, brings into this state, or has possession of any fentanyl, the fentanyl analog structural class, or any mixture containing any prohibited substance is guilty of felony trafficking in fentanyl, **must be punished as follows**:
1) A **mandatory minimum** sentence of **10 years and a $75,000 fine** if the quantity involved is between four and eight grams; (2) A **mandatory minimum** sentence of **15 years and a $150,000 fine** if the quantity involved is between eight and 14 grams; (3) A **mandatory minimum** sentence of **25 years and a $250,000 fine** if the quantity involved is between 14 and 28 grams; and (4) A **mandatory minimum** sentence of **35 years and a $750,000 fine** if the quantity involved is 28 grams or more.

The bill also revises mandatory minimum sentences for defendants convicted of trafficking of substances. No portion of the mandatory minimum may be suspended, stayed, probated, deferred, or otherwise withheld by the sentencing court.[1]

Finally, the bill makes conforming changes throughout the Code by replacing any reference to "trafficking in cocaine, illegal drugs, marijuana, or methamphetamine" with "trafficking of substances in violation of Code Section 16-13-31."

*This bill becomes effective July 1, 2025 and applies to all offenses committed on or after that date.*

[1] Unless the court makes certain findings about the defendant's involvement in the criminal conduct or the convicted person's assistance in the identification, arrest, or conviction of any accomplices. (O.C.G.A. 16-13-31(g)).

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2025-2026 Legislative Session

**April 2, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 185 | **Sponsor:** | Senator Robertson of the 29th |
| **Version:** | LC 39 4625 | **Amends:** | Title 42 |
| **Status:** | As Passed—Final Version | **Committee:** | Public Safety |

**Prohibits Using State Funds for Certain Treatments for State Inmates**

**SUMMARY**

- Prohibits the use of state funds or resources for certain treatments for state inmates; and
- Provides limited exceptions.

**ANALYSIS**

Current law imposes certain medical responsibilities on governmental units, subdivisions, or agencies with the custody of inmates. This bill prohibits the use of any state funds or resources for the following treatments for state inmates[1]: sex reassignment surgeries or any other surgical procedures that are performed for the purpose of altering primary or secondary sexual characteristics; hormone replacement therapies; and cosmetic procedures or prosthetics intended to alter the appearance of primary or secondary sexual characteristics.

The Board of Corrections ("Board") must adopt rules providing for the following authorized limited exceptions:

- Treatments for medical conditions where the treatment is medically necessary so long as the condition is not gender dysphoria and the purpose is not sex reassignment;
- Treatments for individuals born with a medically verifiable sex development disorder, including individuals born with ambiguous genitalia or chromosomal abnormalities resulting in ambiguity regarding the individual's biological sex;
- Treatments for partial androgen insensitivity syndrome; and
- Hormone replacement therapy treatment for state inmates who were being treated with this therapy prior to the effective date of this bill so long as the therapy's purpose is transitioning off such therapy.

*This bill becomes effective upon its approval by the Governor or upon its becoming law without such approval.*

[1] This bill defines *state inmate* as any inmate in the custody of the Department of Corrections (DOC) and for whom the DOC must pay for their medical care.

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2025-2026 Legislative Session

**March 25, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 123 | **Sponsor:** | Senator Kennedy of the 18th |
| **Version:** | LC 49 2214 | **Amends:** | Title 20 |
| **Status:** | As Passed – Final Version | **Committee:** | Education & Youth |

**Updating State Compulsory Attendance Procedure to Address Chronic Absenteeism**

**SUMMARY**

- Makes conforming changes related to compulsory attendance and parents and guardians;
- Exempts students with high school equivalency (HSE) diplomas from compulsory attendance;
- Provides key exemptions to compulsory attendance requirements;
- Adds addressing chronic absenteeism as a goal of student attendance and climate committees;
- Requires such committees to adopt procedures to address chronic absenteeism;
- Requires GaDoE to provide compliance reports to certain committee chairpersons;
- Requires school systems to establish policies to address chronic absenteeism; and
- Requires certain schools to establish attendance review teams.

**ANALYSIS**

This bill makes conforming changes throughout Title 20 by changing the term 'mandatory' attendance to 'compulsory' attendance and replacing similar language with 'parent or guardian' throughout school attendance provisions.[1]

Further, this bill exempts students who have obtained a state approved HSE diploma from compulsory attendance. The bill provides other key exemptions to compulsory attendance, including—but not limited to—sickness or emergencies; visiting family members on military active duty; attending court, for foster children; or participation in a 4-H activity or program.[2] This bill prohibits a student from being expelled from a public school solely due to such student's school absences.

Current law requires the chief judge of each county superior court to establish a student attendance and school climate committee for that county. This bill requires such committees meet no later than November 1, 2025 and at least twice annually thereafter. The bill further adds the goal of reducing chronic absenteeism to such committees.[3]

By June 1, 2026, each student attendance and climate committee must adopt a written student attendance protocol, including procedures used to identify, report, investigate, and prosecute allegations of compulsory attendance violations. Such protocol must also include recommendations for targeting chronic absenteeism. Beginning in 2026, by November 1 of each even-numbered year, GaDoE must provide a county-by-county report of compliance with compulsory attendance requirements to the chairpersons of the House Committee on Education and the Senate Education and Youth Committee. The bill provides requirements for such reports.

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[1] Parent or guardian means a biological parent, legal guardian, custodian, or other person with legal authority to act on behalf of a child.

[2] As discussed in O.C.G.A. § 20-2-692.1–692.3 and O.C.G.A. § 20-2-693.

[3] Chronic absenteeism is defined as a student's total number of absences being equal to or greater than 10 percent of the total number of school days in the current school year.

**Analyst: Olivia Davis/BS**

This bill also requires local school systems to establish policies and procedures to identify and provide support to chronically absent students or students at-risk of being chronically absent. The bill provides requirements for such policies and procedures, including intervention plans.

School systems with either 1) a chronic absenteeism rate of 10 percent or higher, or 2) one or more schools with a chronic absenteeism rate of 15 percent or higher must establish certain attendance review teams. Such attendance review teams are responsible for reviewing individual cases of chronic absenteeism and developing intervention plans. The bill provides guidance on what individuals to include in attendance review teams.

*This bill becomes effective on July 1, 2025.*

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2025-2026 Legislative Session

**April 4, 2025**

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| **Bill:** | HB 150 | **Sponsor:** | Rep. Fleming of the 114th |
| **Version:** | HB 150/AP | **Amends:** | Title 20 |
| **Status:** | As Passed – Final | **Committee:** | Higher Education |

**Combatting Threats from Foreign Countries of Concern Act of 2025 – Higher Education**

**SUMMARY**

- Requires reports from the university system regarding certain funding received from foreign countries, entities, or individuals of concern.

**ANALYSIS**

This bill requires the university system to provide a report, twice a year, detailing all funding received from a foreign country of concern, a foreign entity of concern, or a foreign individual of concern during the two most recent calendar quarters. To be included in the report, the amount of funding must exceed $1,000. The report must be submitted to the Governor and the Chairpersons of the House and Senate Higher Education committees on the first day of each calendar quarter and must include: the amount and type of funding, a detailed description of the entity providing the funding, a copy of any funding contract or agreement, and details describing the purpose of the funding and indicating whether the funding was a one-time event or series of events. The bill does not require reporting of funding provided by an individual or family as payment for tuition or related fees for a student affiliated with or attending a university system program, class, or course of study.

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2025-2026 Legislative Session

**March 28, 2025**

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| **Bill:** | HB 192 | **Sponsor:** | Rep. Gambill of the 15th |
| **Version:** | LC 49 2158-EC/AP | **Amends:** | Titles 20 and 34 |
| **Status:** | As Passed – Final | **Committee:** | Higher Education |

**Top State for Talent Act**

**SUMMARY**
- Adds references to the High-demand Career List throughout Title 20;
- Revises list of focused programs of study to align the programs to the High-demand Career List;
- Extends the sunset date of the provision that allows students to access HOPE grant funds for CTAE courses to 2028;
- Requires individual college and career plans to include the creation and utilization of a GAfutures account and the utilization of Georgia MATCH;
- Requires the State Workforce Board to coordinate with GOSA, DoE, TCSG, USG, GSFC to develop and implement a data-driven methodology to determine which careers merit inclusion on High-demand Career List;
- Requires the State Workforce Development Board (Board) to oversee a return on investment analysis to evaluate and report on the effectiveness of secondary and postsecondary programs included on the High-demand Career List; and
- Requires the Board to develop a report detailing the alignment of policies, programs, and practices of the State Board of Education, DoE, USG, TCSG, and GSFC.

**ANALYSIS**

This bill requires the State Workforce Development Board (Board) to oversee a return on investment (ROI) analysis to evaluate and report on the effectiveness of secondary and postsecondary programs aligned with the priority areas identified by the Board and included on the High-demand Career List. The Board must coordinate with GOSA, DoE, TCSG, USG, and GSFC to develop the ROI methodology. The bill requires the evaluation and report to: include a comprehensive review of student participation and outcomes, program alignment with labor market needs, and recommendations for programmatic adjustments to better meet workforce needs; be submitted to the Governor and certain members of the General Assembly; and be published on each of the coordinating entities' websites.

The bill also requires the Board to develop a report detailing the alignment of policies, programs, and practices of the State Board of Education, DoE, USG, TCSG, and GSFC. The report must include:

- A list of articulation agreements between USG, TCSG, and HOPE-eligible private institutions;
- A summary of TCSG and USG efforts to reduce barriers to degrees by students who have earned course credits in USG, TCSG, or both;
- A summary of efforts undertaken to develop plans and procedures for reverse transfers; and
- A summary of efforts undertaken to align articulated, transferrable courses and degree completion to the High-demand Career List.

This report must be submitted to the Governor and certain members of the General Assembly and must be published on the websites of GOSA, DoE, TCSG, USG, and GSFC.

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**2025-2026 Legislative Session**

**March 31, 2025**

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| **Bill:** | HB 307 | **Sponsor:** | Rep. Ballard of the 147th |
| **Version:** | LC 49 2352S | **Amends:** | Title 20 |
| **Status:** | As Passed – Final Version | **Committee:** | Education & Youth |

**Georgia Early Literacy and Dyslexia Act**


**SUMMARY**

- Requires the Sandra Dunagan Deal Center for Early Language and Literacy to update the process for submitting to the list of approved reading screeners;
- Removes grade-specific reporting requirements for grades one, two, and three;
- Removes an exception for students in grades one and two to receive a formative reading assessment as a substitute for a universal reading screener;
- Prohibits the use of the three-cuing system for teaching word learning for students in kindergarten through third grade;
- Repeals Code Section 20-2-159.6, relating to screening for dyslexia and related disorders, training and professional development, pilot program evaluating early intervention, and data reporting;
- Requires GaDoE to publish and distribute a dyslexia informational handbook;
- Requires local boards of education to approve, report, and certify certain tasks annually;
- Requires schools to collect data to identify if certain students have characteristics of dyslexia;
- Requires schools to provide written notice to the parent or guardian when a child is found to have characteristics of dyslexia;
- Creates the Georgia Literacy Plan Coordinating Committee; and
- Requires the Office of Student Achievement to employ a Coordinator of Georgia Literacy Coaching, with certain responsibilities.


**ANALYSIS**

*Code Changes*

Current law requires GaDoE to establish qualifications for education service providers to make submissions to the State Board of Education's list of approved reading screeners. This bill requires updates to this process by 2027 and to be made every three years by the Sandra Dunagan Deal Center for Early Language and Literacy.

This bill also removes certain GaDoE reporting requirements regarding the impact of this Code beginning April 1, 2026, including grade-specific reporting for grades one, two, and three. Further, this bill removes the exception for students in grades one and two to receive a formative reading assessment as a substitute for a universal reading screener. Instead, all public school students in kindergarten through third grade must receive a universal reading screener three times each school year.

This bill prohibits the use of the three-cuing system in any instructional materials for teaching word learning for students in kindergarten through third grade. Further, this bill repeals Code Section 20-2-159.6, relating to screening for dyslexia and related disorders, training and professional development, pilot program evaluating early intervention, and data reporting.

*Required Dyslexia Resources*

This bill requires GaDoE to publish and distribute to local schools by July 15 each year a dyslexia informational handbook that must include, but not limited to: evidence based practices for students with dyslexia characteristics, support plans for such students, and a list of accredited and endorsed dyslexia training programs.

By August 1 of each year, local boards of education must: approve instructional materials for kindergarten through third grade, certify that instructional materials are high-quality, report the total number and grade percentages of students in kindergarten through third grade identified as having dyslexia characteristics, and certify that the dyslexia handbook has been distributed to all school personnel.

*Characteristics of Dyslexia Notification*
This bill also requires schools to collect additional data to be used to identify if a student has characteristics of dyslexia when that student is significantly at risk of not attaining grade level proficiency and has not made progress despite receiving intervention services. If a child in kindergarten through third grade is found to have characteristics of dyslexia, the parent or guardian of the child must be notified in writing no later than 15 school days after the identification. The written notification must include:

- Notice that the student has been identified as having characteristics of dyslexia;
- Notice of a support plan to be implemented by teachers and a description of additional support provided to the student;
- A description of the data used to make the identification, including the student's rate of progress with prior intervention services;
- Notice that the parent or guardian will be informed of the student's progress and the right to elect that the student not receive additional services; and
- Information regarding dyslexia and strategies to implement at home.

*Georgia Literacy Plan Coordinating Committee*
This bill also creates the Georgia Literacy Plan Coordinating Committee within the Office of Student Achievement. The committee must include, at a minimum, the Georgia Literacy Coach, the Coordinator of Georgia Literacy Coaching, a representative of GaDoE, at least one representative of Georgia's regional education services agencies, a representative of a research based education organization, and other subject matter experts identified by the Georgia Literacy Coach or the Georgia Council on Literacy. Legislative members and members of certain boards and commissions on the Georgia Council on Literacy are entitled to certain allowances.

The Office of Student Achievement must employ a Coordinator of Georgia Literacy Coaching to: serve as the chairperson of the Georgia Literacy Plan Coordinating Committee, coordinate state-wide literacy coaching efforts, oversee certain literacy coaches, and coordinate with organizations affiliated with the Georgia Council on Literacy regarding literacy intervention strategies.

The Georgia Council on Literacy stands abolished on December 31, 2030.

*This bill becomes effective upon approval by the Governor or becoming law without such approval.*

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2025-2026 Legislative Session

**March 25, 2025**

| | | | |
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| **Bill:** | HB 340 | **Sponsor:** | Rep. Hilton of the 48th |
| **Version:** | LC 49 2284S/AP | **Amends:** | Title 20 |
| **Status:** | As Passed – Final Version | **Committee:** | Children & Families |

**Distraction-Free Education Act**

**SUMMARY**


- Prohibits students in kindergarten through grade eight from accessing personal electronic devices during the school day, subject to consequences; and
- Provides policy requirements regarding personal electronic devices.


**ANALYSIS**

This bill requires public schools to prohibit students in kindergarten through grade eight from accessing personal electronic devices[1] during the school day by July 1, 2026. Further, by January 1, 2026, schools must adopt policies that: prohibit bell-to-bell[2] access to personal electronic devices, establish appropriate storage methods for students' devices, and establish clear protocol for device use at off-site activities.

Additionally, this bill requires schools to establish communication protocols that: facilitate emergency communication through systems coordinated by school personnel, require parents or guardians needing to contact a student to communicate with the school directly, and communicate rules for school personnel and event sponsors. Schools must also implement appropriate monitoring and enforcement mechanisms to ensure compliance; ensure parents, guardians, and students are informed of policies; and regularly review the effectiveness of policies. GaDoE must provide local school systems and public schools with guidance and technical support for implementing these requirements.

Any student in violation of school regulations prohibiting access to personal electronic devices must be subject to progressive consequences in accordance with the school's code of conduct. These provisions do not inhibit a school's ability to provide students with school equipment.[3] Additionally, a student with an IEP, Section 504 Plan, or medical plan that explicitly mandates the use of a personal electronic device must be permitted to access the device to fulfill the requirements of the plan.

[1] A 'personal electronic device' is any portable electronic device capable of transmitting, receiving, or accessing communications, data, or media with functionalities such as wireless communication, internet access, messaging, video recording, gaming, social media access, or data transmission.

[2] 'Bell-to-bell' refers to the period beginning with the first bell signaling the start of instructional time and ending with the final bell signaling the conclusion of the school day.

[3] 'School equipment' means any computer, technology, or communication system or service that is operated, owned, leased, and made available to students by a local board of education, local school system, or public school and that is used for transmitting, receiving, or accessing communications, data, or media.

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**2025-2026 Legislative Session**

**March 31, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | HB 268 | **Sponsor:** | Rep. Persinger of the 119th |
| **Version:** | HB 268/AP | **Amends:** | Titles 15, 20, and 38 |
| **Status:** | As Passed – Final | **Committee:** | Judiciary |

**School Safety Initiatives**

**SUMMARY**

- Requires schools to implement alert systems and obtain school mapping data;
- Allows grants for qualified student advocacy specialists;
- Establishes additional requirements for transferring students and student records;
- Requires the employer of each law enforcement officer present for an encounter with a school age youth to provide a written report of the encounter to the youth's school;
- Requires local boards of education to implement positive behavioral interventions and support and response to intervention programs in every high needs elementary and middle school;
- Requires all public schools serving students in grades six through 12 to provide students with at least one hour of evidence based suicide awareness and prevention training each year and at least one hour of evidence based youth violence prevention training each year;
- Requires referrals to DFCS and RESA for students who are absent for 30 consecutive days and meet other conditions;
- Provides that an individual who knowingly, intentionally, or recklessly threatened the death of or serious injury to a group of individuals who are, or will likely be, at or within a public school, school bus, or bus stop, is considered to have disrupted or interfered with the operation of such public school, school bus, or bus stop and authorizes progressive discipline for such violations;
- Revises requirements for school safety plans and for collaborative agreements between local boards of education and law enforcement officers employed by the boards;
- Requires GEMA, subject to appropriations, to establish a statewide threat alert system for schools that includes individuals who make verified threats against the safety of a school;
- Adds offenses to the superior court's exclusive jurisdiction over trials of children aged 13 to 17;
- Creates the offenses of a terroristic threat of a school and terroristic act upon a school; and
- Revises the definition of Class A designated felony act in the Juvenile Code.

**ANALYSIS**

**Part I: SB 17 (Ricky and Alyssa's Law)**

This bill requires public schools to implement mobile panic alert systems, known as "Alyssa's Alerts," by July 1, 2026. Alyssa Alerts must connect emergency services technology to ensure real-time coordination between law enforcement and first responders and integrate with technology used in local public safety answering points–such as Next Generation 9-1-1.

The bill further requires each school to obtain its school mapping data by July 1, 2026.1 The bill lists certain requirements for the mapping data, and Alyssa Alerts must integrate with school mapping data. The bill gives GaDoE the authority to develop rules and regulations for school mapping data. Information provided to GaDoE for this purpose is exempt from public disclosure, and certain individuals and entities are immune from civil liability for any damages arising out of the creation and use of the mapping data.

**Analyst: Bailey Sailors**

## Part II: Various School Safety Initiatives

*Student Advocacy Specialists*

Subject to appropriations, the bill requires the State Board of Education to provide grants to local school systems to reimburse the costs of the beginning salaries and benefits of qualified student advocacy specialists in an amount equal to:

(1) One specialist for local school systems with a full-time equivalent enrollment of fewer than 18,000 students;

(2) Two specialists for local school systems with a full-time equivalent enrollment of 18,000 to 36,000 students; or

(3) Three specialists for local school systems with a full-time equivalent enrollment of more than 36,000 students.

*Requirements for Transferring Students and Student Records*

The bill requires the parent or guardian seeking permanent enrollment in a grade higher than third grade in a receiving school to execute a document:

(1) Disclosing to the receiving school whether the student:

> (A) Has ever been adjudicated delinquent of the commission of a class A designated felony act or class B designated felony act, and, if so, the date of such adjudication, the offense committed, the jurisdiction in which the adjudication was made, and the sentence imposed;
>
> (B) Is currently serving a short-term suspension, a long-term suspension, or an expulsion from another school, the reason for the discipline, and the term of the discipline;
>
> (C) Is currently the subject of a notice of a disciplinary hearing; or
>
> (D) Is currently or has ever been the subject of any: (i) notice of a report of criminal action; (ii) notice of chronic disciplinary problem; (iii) Disciplinary and behavioral correction plan; or (iv) report of the commission of a prohibited act; and

(2) Either:

> (A) Present a certified copy of such student's critical records from each sending school he or she attended during the previous 24 months; or
>
> (B) Receive written confirmation from the receiving school that it has received the student's critical records.

If the receiving school does not receive the student's critical records from each sending school the student attended during the previous 24 months, the receiving school is authorized to temporarily assign the student to remote learning until the critical records are received or the case management consultation is completed. Any document provided by a receiving school to a student or a student's parent or legal custodian to request permanent enrollment or provisional enrollment in a receiving school or to authorize the release of education records to such receiving school must include: (1) A list of class A designated felony acts or class B designated felony acts; (2) A list of the prohibited acts identified in Code Section 20-2-1184; and (3) A description of each of the following: (A) Notice of a disciplinary hearing; (B) Notice of a report of criminal action; (C) Notice of chronic disciplinary problem; (D) Disciplinary and behavioral correction plan; and (E) Report of the commission of a prohibited act.

Each time a transferring student's education records are transferred to a receiving school, the student's parent or legal custodian must be notified in writing of the transfer and, upon written request made within five days of the notice, be entitled to receive a copy of the records. Within five days of receiving the copy, the parent or legal custodian may make a written request for a meeting to correct the records. The requestor must provide a written dispute report to the RESA student affairs officer of the RESA in which the sending school is located if: (A) A sending school contends that releasing a student's education records would be unlawful or unduly burdensome; or (B) A requestor contends that a student's education records have been unlawfully or unduly withheld from release by a sending school. The RESA officer may work all parties to resolve the dispute. If the dispute cannot be resolved, the RESA officer must provide a written report of noncompliance to the noncompliant parties, the RESA director, the Office of the Attorney General, and the chief privacy officer of the Department of Education.

Under the bill, whenever a receiving school does not timely receive complete information relative to a transferring student, the receiving school is authorized to condition such transferring student's provisional enrollment upon completion of a case management consultation. Each case management consultation must be conducted by a school social worker, school counselor, or a designated school administrator of the receiving school and must involve the transferring student and the student's parent or legal custodian.

Each local board of education must immediately provide an electronic copy of a student's complete education record to any parent, legal custodian, or another person or entity legally authorized to receive such records upon request and under no circumstances later than 5:00 P.M. on the third business day following the date of request. If any portion of a student's education record is not maintained in electronic format, the local board of education must provide an electronic copy of all of the student's education records available in electronic format and, no later than 5:00 P.M. on the third business day following the date of the request, must notify the requestor when copies of the remainder of the education records will be ready for retrieval.

*Law Enforcement Encounters with School Aged Youth*
The bill requires the employer of each law enforcement officer present for an encounter with a school age youth to provide a written report of the encounter to a school official in the school where the youth is enrolled within five days of the encounter. A written report is not required:
(A) When the interaction between the law enforcement officer and the youth is not incidental to the conduct of a law enforcement officer acting in his or her official capacity to enforce the laws or to prevent, detect, or investigate a crime; or
(B) With respect to a youth whose presence during or participation in the encounter is due exclusively to the youth being a witness or potential witness in a criminal investigation.
These requirements do not apply to school age youth in the physical custody of the Department of Juvenile Justice or in the legal custody of the Department in a nonsecure residential placement or intensive supervisions program.

*Positive Behavioral Interventions and Response to Interventions*
The bill requires local boards of education to implement positive behavioral interventions and support (PBIS) and response to intervention (RTI) programs in every high needs elementary and middle school. This implementation includes, but is not limited to:
(A) PBIS Tier 1 supports for 100 percent of students and school personnel;
(B) Specific PBIS Tier 2 supports and interventions for students who are at risk for developing more serious unwanted behaviors; and
(C) Each school year, no less than 95 percent of school personnel receive two hours of student behavioral health awareness training approved by the Department of Behavioral Health and Developmental Disabilities.

*Suicide Awareness and Violence Prevention Training and Anonymous Reporting System*
The bill requires, beginning in the 2026-2027 school year, all public schools serving students in grades six through 12 to provide students with at least one hour of evidence based suicide awareness and prevention training each year and at least one hour of evidence based youth violence prevention training each year. The training may be delivered in person, remotely, or digitally and may be included as part of the health and physical education course of study. The Department of Education must publish the list of approved training programs on its website and must review the list, at a minimum, every 36 months.

By July 1, 2025, each local board of education must develop and operate an anonymous reporting program to be accessible by any person, 24/7, to report anonymously a dangerous, violent, threatening, harmful, or potentially harmful activity which occurs on, or is threatened to occur on, school property or which relates to a student or school personnel and promptly forward reported information to the appropriate school based team.

*Required Referrals for Students Absent for 30 Consecutive Days*
The bill requires schools to make certain referrals for students:
- Who do not attend the public school in which they are enrolled for a period of 30 consecutive days;
- Whose parents or guardians have not notified the school of the student’s withdrawal;
- Who are withdrawn without a filed declaration to utilize a home study program; or
- Who are 16 years of age or older and stops attending school without completing a conference with the school principal and their parent or guardian.

If a student meets these conditions, the school must refer the matter to DFCS and the RESA student affairs officer of the regional educational service agency in which the student resides. The matter is referred to the

RESA students affairs officer for the purpose of determining whether the student has enrolled in a home study program or another school and, if such student has enrolled in another school, to determine whether the receiving school as defined in Code has received such student's education records.

Each public school in which a student is enrolled must compile the student's complete education records and make the records available for immediate release to any person or entity authorized by law to receive such records: (1) For each student who meets the conditions to have his or her absence for 30 days referred to the RESA student affairs officer; and (2) Each time the school receives sufficient notice that the student is withdrawing from the school or is enrolling or intends to enroll in a home study program or another school.

*Disrupting Operation of Public School, School Bus, or School Bus Stop*
Under current law, it is unlawful for any person to knowingly, intentionally, or recklessly disrupt or interfere with the operation of any public school, school bus, or bus stop. Under this bill, an individual who knowingly, intentionally, or recklessly threatened the death of or serious injury to a group of individuals who are, or will likely be, at or within a public school, school bus, or bus stop, is considered to have disrupted or interfered with the operation of such public school, school bus, or bus stop. Current law requires local boards of education to develop a system of progressive discipline that may be imposed on violators before initiating a complaint. When there is a credible accusation that a person threatened the death of or serious injury to a group of individuals who are or will likely be at or within a school, the bill requires the school to immediately reassign the person to remote learning and provide them with counseling while the threat is investigated under the system of progressive discipline.

*Requirements for Law Enforcement Officers in Schools*
Current law requires the local board of education that assigns or employs law enforcement officers to have a collaborative written agreement establishing the role of law enforcement and school employees in school disciplinary matters and ensuring coordination and cooperation in school discipline and public protection. By October 1, 2025, the bill requires the collaborative written agreement to include specific terms and conditions for the handling and disclosure of student education records, student data, and student personally identifiable data. The Department of Education must publish model language for the terms and conditions for use by schools and law enforcement officers.

*School Safety Plans*
The bill requires school safety plans to include the following strategy areas:
(i) Addressing behavioral health needs of students and staff utilizing guidance from the Department of Behavioral Health and Developmental Disabilities; and
(ii) Developing a behavioral threat assessment and management process and plan utilizing guidance from the Georgia Emergency Management and Homeland Security Agency.

School safety plans must also include:
(i) Specific plans to restrict ingress to or egress from all buildings and other facilities located on the school property; and
(ii) Specific plans for whether and when each of the following will be locked or actively supervised by school personnel, or both:
(A) Exterior doors and other access points of all buildings and facilities located on the school property; and
(B) Doors to all classrooms and other instructional spaces on the school property.

No later than January 1, 2027, the bill requires each public school safety plan to include provisions that address the behavioral health needs of students and a behavioral threat assessment management plan for providing a structured, multidisciplinary process to identify, assess, and mitigate potential threats while supporting the safety and well-being of students and school personnel. The behavioral threat assessment management plans must be submitted to the Department of Behavioral Health and Developmental Disabilities for approval. The Georgia Emergency Management and Homeland Security Agency must coordinate with DBHDD to providing training and technical assistance to educational entities on the development and implementation of behavioral threat assessment management plans.

*GEMA Statewide Emergency Alert System*
Subject to appropriations, the Georgia Emergency Management and Homeland Security Agency must establish an emergency alert response system for public schools to report and monitor incidents of safety

threats made on or impacting a school campus. The name of any person who threatens the safety of a school must be included in the system if: (1) the threat to school safety has been investigated and verified by local law enforcement and (2) the student has been evaluated by a certificated school social worker from the local school system, if any are employed by the local school system. When a student has been added to the alert system, the local school system must provide the parents or guardians of the student with recommendations for counseling or other services.

**Part III: HB 627 (Revises Definition of Class A Designated Felony Act in the Juvenile Code) and SB 61 (Improving School Safety)**

*HB 627*

The current Juvenile Code definition of "Class A designated felony act" includes aggravated assault upon a person 65 years of age or older, a student or school personnel within a school safety zone, or an officer of the court or assault with a deadly weapon or with any object, device, or instrument which, when used offensively against a person, actually does result in serious bodily injury, provided that such deadly weapon is not a firearm; and provided, further, that the injured person is not a public safety officer. This bill removes "provided that such deadly weapon is not a firearm" from this portion of the definition.

*Jurisdiction of the Superior Court in Certain Juvenile Cases (SB 61)*

Under current law, superior court has exclusive original jurisdiction over the trial of any child 13 to 17 years of age who is alleged to have committed certain offenses. This bill adds a terroristic act upon a school and attempt to commit murder to the list of offenses.

*Disrupting Operation of Public School, School Bus, or School Bus Stop (from HB 268)*

Under current law, it is unlawful for any person to knowingly, intentionally, or recklessly disrupt or interfere with the operation of any public school, school bus, or bus stop. Under this bill, an individual who knowingly, intentionally, or recklessly threatened the death of or serious injury to a group of individuals who are, or will likely be, at or within a public school, school bus, or bus stop, is considered to have disrupted or interfered with the operation of such public school, school bus, or bus stop. Current law requires local boards of education to develop a system of progressive discipline that may be imposed on violators before initiating a complaint. When there is a credible accusation that a person threatened the death of or serious injury to a group of individuals who are or will likely be at or within a school, the bill requires the school to immediately reassign the person to remote learning and provide them with counseling while the threat is investigated under the system of progressive discipline.

*The Offenses of Terroristic Threat of a School and Terroristic Act upon a School (SB 61)*

Additionally, the bill creates the offense of a terroristic threat of a school. A person commits this offense when he or she threatens to commit any crime of violence, release any hazardous substance, or burn or damage property and such threat is made:

(1) With the purpose of terrorizing another who at the time of such threat is physically present:
- (A) On public or private school operated property;
- (B) On a school bus or other vehicle for the transportation of students; or
- (C) At a public or private school sponsored activity; or

(2) With the purpose of causing the evacuation of:
- (A) Public or private school operated property;
- (B) A school bus or other vehicle for the transportation of students; or

(3) In reckless disregard of the risk of causing the terror or evacuation described above.

A person convicted of this offense is guilty of a misdemeanor. However, if the threat suggested the death of any person, the person is guilty of a felony, punishable by a maximum fine of $1,000, imprisonment for one to five years, or both. Additionally, if any person suffers a serious physical injury as a direct result of a threat giving rise to a conviction, the person is guilty of a felony, punishable by a maximum fine of $250,000, imprisonment for five to 40 years, or both.

The bill also creates the offense of a terroristic act upon a school when he or she commits an act of using a weapon or flaming symbol or flambeau, releasing any hazardous substance or any simulated hazardous substance under the guise of a hazardous substance, or, while not in the commission of a lawful act, shooting at or throwing an object at a conveyance which is being operated or which is occupied by passengers and such act is committed:

(1) With the purpose of terrorizing another who at the time of such threat is physically present:
- (A) On public or private school operated property;
- (B) On a school bus or other vehicle for the transportation of students; or
- (C) At a public or private school sponsored activity; or

(2) With the purpose of causing the evacuation of:
- (A) Public or private school operated property;
- (B) A school bus or other vehicle for the transportation of students; or

(3) In reckless disregard of the risk of causing the terror or evacuation described above.

A person convicted of this offense is guilty of a felony, punishable by a maximum fine of $5,000, imprisonment for one to 10 years, or both. However, if any person suffers a serious physical injury as a direct result of an act giving rise to a conviction, the person is guilty of a felony, punishable by a maximum fine of $250,000.00, imprisonment for five to 40 years, or both.

**Part IV: Effective Date**

*This bill becomes effective upon its approval by the Governor or upon its becoming law without such approval. Sections 2-8, 3-3, and 3-4 of this bill apply to any offenses committed on or after the effective date of the bill.*

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2025-2026 Legislative Session

**March 31, 2025**

| | | | |
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| **Bill:** | HB 307 | **Sponsor:** | Rep. Ballard of the 147th |
| **Version:** | LC 49 2352S | **Amends:** | Title 20 |
| **Status:** | As Passed – Final Version | **Committee:** | Education & Youth |

**Georgia Early Literacy and Dyslexia Act**

**SUMMARY**

- Requires the Sandra Dunagan Deal Center for Early Language and Literacy to update the process for submitting to the list of approved reading screeners;
- Removes grade-specific reporting requirements for grades one, two, and three;
- Removes an exception for students in grades one and two to receive a formative reading assessment as a substitute for a universal reading screener;
- Prohibits the use of the three-cuing system for teaching word learning for students in kindergarten through third grade;
- Repeals Code Section 20-2-159.6, relating to screening for dyslexia and related disorders, training and professional development, pilot program evaluating early intervention, and data reporting;
- Requires GaDoE to publish and distribute a dyslexia informational handbook;
- Requires local boards of education to approve, report, and certify certain tasks annually;
- Requires schools to collect data to identify if certain students have characteristics of dyslexia;
- Requires schools to provide written notice to the parent or guardian when a child is found to have characteristics of dyslexia;
- Creates the Georgia Literacy Plan Coordinating Committee; and
- Requires the Office of Student Achievement to employ a Coordinator of Georgia Literacy Coaching, with certain responsibilities.

**ANALYSIS**

*Code Changes*

Current law requires GaDoE to establish qualifications for education service providers to make submissions to the State Board of Education's list of approved reading screeners. This bill requires updates to this process by 2027 and to be made every three years by the Sandra Dunagan Deal Center for Early Language and Literacy.

This bill also removes certain GaDoE reporting requirements regarding the impact of this Code beginning April 1, 2026, including grade-specific reporting for grades one, two, and three. Further, this bill removes the exception for students in grades one and two to receive a formative reading assessment as a substitute for a universal reading screener. Instead, all public school students in kindergarten through third grade must receive a universal reading screener three times each school year.

This bill prohibits the use of the three-cuing system in any instructional materials for teaching word learning for students in kindergarten through third grade. Further, this bill repeals Code Section 20-2-159.6, relating to screening for dyslexia and related disorders, training and professional development, pilot program evaluating early intervention, and data reporting.

*Required Dyslexia Resources*

**Analyst: Olivia Davis/HW**

This bill requires GaDoE to publish and distribute to local schools by July 15 each year a dyslexia informational handbook that must include, but not limited to: evidence based practices for students with dyslexia characteristics, support plans for such students, and a list of accredited and endorsed dyslexia training programs.

By August 1 of each year, local boards of education must: approve instructional materials for kindergarten through third grade, certify that instructional materials are high-quality, report the total number and grade percentages of students in kindergarten through third grade identified as having dyslexia characteristics, and certify that the dyslexia handbook has been distributed to all school personnel.

*Characteristics of Dyslexia Notification*
This bill also requires schools to collect additional data to be used to identify if a student has characteristics of dyslexia when that student is significantly at risk of not attaining grade level proficiency and has not made progress despite receiving intervention services. If a child in kindergarten through third grade is found to have characteristics of dyslexia, the parent or guardian of the child must be notified in writing no later than 15 school days after the identification. The written notification must include:

- Notice that the student has been identified as having characteristics of dyslexia;
- Notice of a support plan to be implemented by teachers and a description of additional support provided to the student;
- A description of the data used to make the identification, including the student's rate of progress with prior intervention services;
- Notice that the parent or guardian will be informed of the student's progress and the right to elect that the student not receive additional services; and
- Information regarding dyslexia and strategies to implement at home.

*Georgia Literacy Plan Coordinating Committee*
This bill also creates the Georgia Literacy Plan Coordinating Committee within the Office of Student Achievement. The committee must include, at a minimum, the Georgia Literacy Coach, the Coordinator of Georgia Literacy Coaching, a representative of GaDoE, at least one representative of Georgia's regional education services agencies, a representative of a research based education organization, and other subject matter experts identified by the Georgia Literacy Coach or the Georgia Council on Literacy. Legislative members and members of certain boards and commissions on the Georgia Council on Literacy are entitled to certain allowances.

The Office of Student Achievement must employ a Coordinator of Georgia Literacy Coaching to: serve as the chairperson of the Georgia Literacy Plan Coordinating Committee, coordinate state-wide literacy coaching efforts, oversee certain literacy coaches, and coordinate with organizations affiliated with the Georgia Council on Literacy regarding literacy intervention strategies.

The Georgia Council on Literacy stands abolished on December 31, 2030.

*This bill becomes effective upon approval by the Governor or becoming law without such approval.*

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**2025-2026 Legislative Session**

**February 18, 2025**

| | | | |
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| **Bill:** | SB 52 | **Sponsor:** | Senator Goodman of the 8th |
| **Version:** | LC 33 9775S (SCS) | **Amends:** | Title 48 |
| **Status:** | As Passed Senate | **Committee:** | Finance |

**Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act**


## SUMMARY

- Permits eligible governing authorities to grant temporary tax relief from the taxes levied for the harvest or sale of standing timber in certain disaster areas;
- Requires eligible government authorities adopt certain eligibility criteria;
- Mandates the Georgia Forestry Commission (GFC) to establish eligibility criteria to determine whether a timber property is severely damaged or destroyed;
- Requires the GFC to establish a certification form for taxpayers; and
- Provides for grants to eligible governing authorities to offset the loss of revenues resulting from certain disaster damage to standing timber and such temporary tax relief.


## ANALYSIS

### *Current Law*

The Georgia Constitution authorizes, if provided for by general law, local governments and school systems to grant temporary tax relief to properties which are severely damaged or destroyed by a disaster and which are located within a nationally declared disaster area. The General Assembly must provide by general law for the eligibility, procedures for obtaining, and all other matters regarding such temporary tax relief.[1] In Georgia, standing timber is assessed for ad valorem taxation only once, when it is harvested or sold. Standing timber is subject to ad valorem taxation regardless of whether the underlying land is exempt from taxation, unless such taxation is prohibited by federal law or treaty. Timber is required to be taxed on a levy made by each respective taxing jurisdiction according to 100 percent of the fair market value.[2]

### *Standing Timber Tax Relief*

This legislation permits eligible governing authorities[3] to grant temporary tax relief from taxes levied on eligible standing timber[4] during the final quarter of 2024 and each quarter of 2025. To grant this temporary relief, an eligible governing authority must adopt a resolution or ordinance that:

- Declares that its jurisdiction contains eligible timber property;
- Consents to grant the tax relief provided under this bill;
- Requires that taxpayers seeking such relief submit the certification established in this legislation and that such certification be accepted by the eligible governing authority; and

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[1] Ga. Con. Art. 7, Sec. 1, Para. III(h).

[2] *See generally,* O.C.G.A. § 48-5-7.5.

[3] An *eligible governing authority* is the governing authority of any county, consolidated government, or municipality or the governing body of any county or independent board of education that is located in whole or in part in the disaster area.

[4] An *eligible standing timber* is any timber which is subject to ad valorem taxation of timber that is on eligible timber property. *Eligible timber property* is any parcel; tract; stand; or other identifiable unit of property that: (a) contains standing timber which would, in the ordinary course of business, be sold or harvested; (b) is timberland property (which is defined as, tangible real property that has as its primary use the bona fide production of trees for the primary purpose of producing timber for commercial uses); (c) is located within the disaster area; and (d) was severely damaged or destroyed as a result of the natural disaster. A *disaster area* is any county designated for public assistance or individual and public assistance pursuant to the FEMA-4830 DR Georgia disaster declaration as of November 4, 2024.

**Analyst:** **Josselyn Hill/MA/LH**
**Senate Vote:** **53-0**

- Waives the levy and collection of payment of taxes otherwise due pursuant to the ad valorem taxation of timber for the final quarter of 2024 and during each quarter of 2025.

Upon the adoption of a resolution or ordinance by the eligible governing authority, no taxpayer who submits the required certification must be required to pay the taxes owed for eligible standing timber during the final quarter of 2024 or during any quarter of 2025. However, if such taxes are paid on eligible standing timber during this period, the eligible governing authority must issue a refund to the taxpayer for the total amount paid in a manner provided for under applicable laws. Moreover, if the taxes were levied and unpaid, the eligible governing authority must waive these taxes and provide the tax collector or commissioner with an updated tax bill that demonstrates that the taxes owed are no longer due. Any temporary tax relief allowed or approved must be paid from the eligible governing authority's funds to which the taxes would have been paid.

***GFC's Criteria for Timber Property to Qualify as Severely Damaged or Destroyed***

Under this bill, the term *severely damaged or destroyed* means damage to the extent that would require salvage thinning; a salvage operation; or clear-cut of eligible standing timber based on criteria established by the GFC. When establishing these criteria, the GFC is authorized to consider:

- The average damage sustained throughout the timber property;
- Whether the timber property has adequate remaining trees per acre to maintain viability; and
- The risk of insect and disease damage to the timber property as a result of the disaster.

***GFC's Certification Form***

The GFC (in consultation with the commissioner and the Association of County Commissioners of Georgia) must establish a certification form within ten days of this bill's effective date. In addition to requiring necessary identification and location information, such certification must:

- Require such taxpayer to declare that their otherwise taxable property is eligible standing timber;
- Require such taxpayer to declare that they are making a claim for temporary tax relief for eligible standing timber; and
- Allow the taxpayer to attach photographs of their eligible timber property, verification by a registered forester that the otherwise taxable property is eligible timber property, or other supporting documentation.

The taxpayer must complete and submit this certification to the eligible governing authority. The GFC must distribute or make available this certification form to taxpayers. At the request of the tax collector or tax commissioner for an eligible governing authority, the GFC may conduct audits of property for compliance with this bill. In the event an audit finds that the temporary tax relief granted was improper, the GFC must report their findings to the tax collector or tax commissioner who may pursue all remedies available by law as necessary to recapture the tax that would have been due but for being wrongfully claimed by a taxpayer.

***State Grants to Local Governing Authorities***

The DOR Commissioner must (subject to an appropriation) provide a grant to each eligible governing authority that offers this temporary timber tax relief. Such a grant must be allotted to each eligible governing authority based on:

- The governing authority's estimated revenue loss in the final quarter of 2024 and any quarter of 2025 due to the destruction of eligible standing timber in the disaster area and subsequent temporary tax relief;
- The standing timber tax revenue received by the governing authority in each of the previous three years; and
- The estimated damage to eligible standing timber in the jurisdiction as provided by the GFC.

Governing authorities cannot receive grants in excess of the average of the total timber tax revenue they received in 2021, 2022, and 2023. These grants are not to be included in the calculation of the equalized adjusted property tax digest[5] for the purpose of calculating the required local five mill share for school funding purposes.[6] The temporary tax relief does not remove the existing requirement that the FMV of

[5] *See* O.C.G.A. § 48-5-274.
[6] *See* O.C.G.A. § 20-2-164.

timber harvested or sold be added to a digest and included in the calculation of the equalized adjusted property tax digest[7] for the purpose of calculating the required local five mill share for school funding purposes.[8]

The Commissioner, tax collectors, and tax commissioners are allowed to consult with the GFC to implement this bill. The Commissioner may promulgate necessary rules and regulations to implement this legislation.

*This bill becomes effective upon its approval by the Governor or upon its becoming law without such approval.*

[7] *See* O.C.G.A. § 48-5-274.
[8] *See* O.C.G.A. § 20-2-164.

**Analyst:** **Josselyn Hill/MA/LH**
**Senate Vote:** **53-0**

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**2025-2026 Legislative Session**

**March 21, 2025**

| | | | |
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| **Bill:** | HB 223 | **Sponsor:** | Rep. Burchett of the 176th |
| **Version:** | HB 223/AP | **Amends:** | Title 48 |
| **Status:** | As Passed—Final | **Committee:** | Finance |

**Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act; Income Tax Credit for Certain Timber Casualty Losses; Income Tax Exemptions for Certain Payments or Proceeds Received as a Result of Hurricane Helene Damage; Sales and Use Tax Exemption for Certain Building Materials Used in the Production of Animals**


## SUMMARY

- Permits eligible governing authorities to grant temporary tax relief from the taxes levied for the harvest or sale of standing timber in certain disaster areas;
- Requires eligible government authorities adopt certain eligibility criteria;
- Mandates the Georgia Forestry Commission (GFC) to establish eligibility criteria to determine whether a timber property is severely damaged or destroyed;
- Requires the GFC to establish a certification form for taxpayers;
- Provides for grants to eligible governing authorities to offset the loss of revenues resulting from certain disaster damage to standing timber and such temporary tax relief;
- Excludes from the calculation of taxable net income certain disaster relief or assistance grant program payments and crop insurance proceeds for agricultural losses suffered due to Hurricane Helene;
- Creates refundable income tax credits for certain timber producers based on certain casualty losses related to Hurricane Helene;
- Allows for the transfer of this credit;
- Creates an aggregate cap of $200 million;
- Requires a preapproval application process for this credit; and
- Exempts, for a limited time period, building materials used to repair or replace greenhouses and real property structures or fixtures used exclusively for the production of animals from Georgia's sales and use tax.


## ANALYSIS

### *Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act*[1]

Standing Timber Tax Relief

This bill permits eligible governing authorities[2] to grant temporary tax relief from taxes levied on eligible standing timber[3] during the final quarter of 2024 and each quarter of 2025. To grant this temporary relief, an eligible governing authority must adopt a resolution or ordinance that:

[1] This bill adds the entirety of The Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act (SB 52) that unanimously passed the Senate on February 18, 2025, these provisions constitute Part I on this bill.

[2] An *eligible governing authority* is the governing authority of any county, consolidated government, or municipality or the governing body of any county or independent board of education that is located in whole or in part in the disaster area.

[3] An *eligible standing timber* is any timber which is subject to ad valorem taxation of timber that is on eligible timber property. *Eligible timber property* is any parcel; tract; stand; or other identifiable unit of property that: (a) contains standing timber which would, in the ordinary course of business, be sold or harvested; (b) is timberland property (which is defined as, tangible real property that has as its primary use the bona fide production of trees for the primary purpose of producing timber for commercial uses); (c) is located within the disaster area; and (d) was severely damaged or destroyed as a result of the natural disaster. A *disaster area* is any county designated

**Analyst:** Josselyn Hill/MA/HW/LH
**House Vote:** 153-0 (As Passed Final Version)
**Senate Vote:** 50-1 (As Passed Final Version)

- Declares that its jurisdiction contains eligible timber property;
- Consents to grant the tax relief provided under this bill;
- Requires that taxpayers seeking such relief submit the certification established in this legislation and that such certification be accepted by the eligible governing authority; and
- Waives the levy and collection of payment of taxes otherwise due pursuant to the ad valorem taxation of timber for the final quarter of 2024 and during each quarter of 2025.

Upon the adoption of a resolution or ordinance by the eligible governing authority, no taxpayer who submits the required certification must be required to pay the taxes owed for eligible standing timber during the final quarter of 2024 or during any quarter of 2025. However, if such taxes are paid on eligible standing timber during this period, the eligible governing authority must issue a refund to the taxpayer for the total amount paid in a manner provided for under applicable laws. Moreover, if the taxes were levied and unpaid, the eligible governing authority must waive these taxes and provide the tax collector or commissioner with an updated tax bill that demonstrates that the taxes owed are no longer due. Any temporary tax relief allowed or approved must be paid from the eligible governing authority's funds to which the taxes would have been paid.

*GFC's Criteria for Timber Property to Qualify as Severely Damaged or Destroyed*

Under this bill, the term *severely damaged or destroyed* means damage to the extent that would require salvage thinning; a salvage operation; or clear-cut of eligible standing timber based on criteria established by the GFC. When establishing these criteria, the GFC is authorized to consider:

- The average damage sustained throughout the timber property;
- Whether the timber property has adequate remaining trees per acre to maintain viability; and
- The risk of insect and disease damage to the timber property as a result of the disaster.

*GFC's Certification Form*

The GFC (in consultation with the commissioner and the Association of County Commissioners of Georgia) must establish a certification form within ten days of this bill's effective date. In addition to requiring necessary identification and location information, the certification must:

- Require the taxpayer to declare that their otherwise taxable property is eligible standing timber;
- Require the taxpayer to declare that they are making a claim for temporary tax relief for eligible standing timber; and
- Allow the taxpayer to attach photographs of their eligible timber property, verification by a registered forester that the otherwise taxable property is eligible timber property, or other supporting documentation.

The taxpayer must complete and submit this certification to the eligible governing authority. The GFC must distribute or make available this certification form to taxpayers. At the request of the tax collector or tax commissioner for an eligible governing authority, the GFC may conduct audits of property for compliance with this bill. In the event an audit finds that the temporary tax relief granted was improper, the GFC must report their findings to the tax collector or tax commissioner who may pursue all remedies available by law as necessary to recapture the tax that would have been due but for being wrongfully claimed by a taxpayer.

*State Grants to Local Governing Authorities*

The DOR Commissioner must (subject to an appropriation) provide a grant to each eligible governing authority that offers this temporary timber tax relief. Such a grant must be allotted to each eligible governing authority based on:

- The governing authority's estimated revenue loss in the final quarter of 2024 and any quarter of 2025 due to the destruction of eligible standing timber in the disaster area and subsequent temporary tax relief;
- The standing timber tax revenue received by the governing authority in each of the previous three years; and
- The estimated damage to eligible standing timber in the jurisdiction as provided by the GFC.

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for public assistance or individual and public assistance pursuant to the FEMA-4830 DR Georgia disaster declaration as of November 4, 2024.

Governing authorities cannot receive grants in excess of the average of the total timber tax revenue they received in 2021, 2022, and 2023. These grants are not to be included in the calculation of the equalized adjusted property tax digest for the purpose of calculating the required local five mill share for school funding purposes. The temporary tax relief does not remove the existing requirement that the FMV of timber harvested or sold be added to a digest and included in the calculation of the equalized adjusted property tax digest for the purpose of calculating the required local five mill share for school funding purposes.

The Commissioner, tax collectors, and tax commissioners are allowed to consult with the GFC to implement this bill. The Commissioner may promulgate necessary rules and regulations to implement this bill.

***Establishes a Timber Tax Credit for a Taxpayer's Timber Casualty Loss Due to Hurricane Helene***
This bill allows a taxpayer to claim a credit against their Georgia taxable net income in an amount equal to 100 percent of such taxpayer's timber casualty loss.[4] However, the credit amount is capped at $550.00 per acre and a taxpayer's credit amount cannot exceed the number of affected acres of eligible timber property in the disaster areas[5] multiplied by $550.00. The aggregate credit amount is $200 million. The credit must be claimed by December 31, 2030.

In order to qualify for this credit, a taxpayer must submit (by December 31, 2025) an application for preapproval based on the timber casualty loss incurred. Preapproval applications must contain information necessary for the DOR Commissioner to substantiate a taxpayer's eligibility for this credit. The commissioner is authorized to accept electronic application submissions. The application is reviewed on a first come-first serve basis. The commissioner must: (a) inform the applicant within 30 days of receiving an application if the application is complete or incomplete; (b) prorate available credits among applicants who properly completed and timely submitted their preapproval applications when the amount of credits being sought exceeds the amount of credits available; and (c) issue (by January 31, 2026) a preapproval certificate to a qualifying taxpayer certifying the amount of credits the taxpayer is eligible to claim when the taxpayer meets the applicable conditions. A taxpayer must attach to their state tax return certification that they met the requirements for this credit and any additional information required by the commissioner.

The credit can only be claimed by a taxpayer who has been issued a preapproval certificate. A taxpayer may only claim the credit in the taxable year during which they complete the restoration of each acre for which timber casualty losses were incurred to a condition that has an adequately stocked stand that is expected to result in forest products or ecological services in the foreseeable future; or the replanting of timber in a quantity projected to yield at maturity at least 90 percent of the value of the timber casualty loss claimed.[6] The credit may exceed a taxpayer's tax liability. The excess credit amounts may be: refunded to the taxpayer; carried forward for ten years from the close of the taxable year in which the credits are claimed; or transferred or sold one time to one single other Georgia taxpayer, subject to the certain conditions. A taxpayer claiming, transferring, or selling these tax credits is required to reimburse DOR for any department-initiated audits (except for routine tax audits) relating to these tax credits. However, this amount cannot exceed the value of the credits claimed.

The commissioner must have access to the timber property for purposes of application eligibility; the claiming of the credits; and conducting audits so long as prior notice is given to the taxpayer and the owner of the underlying real property. The commissioner may pursue all remedies available that are necessary to recapture tax credits wrongfully preapproved, allowed, or claimed by a taxpayer or a taxpayer's transferee.

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[4] *Timber casualty loss* is the amount of the diminution of value included in the computation of the casualty loss deduction for the casualty losses claimed and allowed (pursuant 26 U.S.C. § 165, which allows for a deduction for losses sustained during a taxable year and not compensated for by insurance or otherwise) as casualty losses incurred by a taxpayer between September 24, 2024 to December 31, 2024, as a result of damage to or destruction of eligible timber property caused by Hurricane Helene. *Eligible timber property* is timber which on September 24, 2024, was being grown by a taxpayer in a disaster area as part of a trade or business or a transaction entered into for profit. *Timber* means trees grown for the primary purpose of commercial production of food or wood or wood fiber products.

[5] Under this bill, the *disaster area* is the real property encompassed by the borders of the 66 counties included in the renewal of the State of Emergency pronounced in Governor Kemp's Executive Order dated October 29, 2024. *See* Office of Governor Brian P. Kemp, Extending the State of Emergency for Tropical Storm Helene Order No. 10.29.24.01. (October 29, 2024).

[6] The timber must be planted within the same county in which the eligible timber property was being grown when the timber casualty loss was incurred. Timber market conditions as of September 25, 2024, must be used for the purposes of establishing projected value.

The commissioner is authorized to consult with the Georgia Forestry Commission to administer and enforce the credit. The commissioner is also authorized to promulgate any necessary rules and regulations to implement and administer this credit.

***Income Tax Exemptions for Certain Federal Crop Insurance Proceeds and Disaster Relief Payments Due to Damaged Caused by Hurricane Helene***

Under current law, a tax is imposed upon every resident of Georgia with respect to their Georgia taxable net income.[7] Georgia taxable net income is the taxpayer's federal adjusted gross income (as defined in the United States Internal Revenue Code) less certain exemptions.[8] This bill adds: (a) income payments received from federal disaster relief or a government assistance program specifically created to address agricultural losses suffered due to Hurricane Helene; and (b) federal crop insurance proceeds received for the destruction or damage to crops due to Hurricane Helene, as other exemptions from a taxpayer's Georgia taxable net income. These exemptions begin on January 1, 2025. The disaster relief payments exemption sunsets on December 31, 2029. The crop insurance proceeds exemption sunsets on December 31, 2025. In order for the payments or proceeds to qualify, they must be included in the taxpayer's federal adjusted gross income or federal taxable income.

***Exempts Certain Building Materials used to Repair or Replace Greenhouses and Real Property Structures or Fixtures used for Animal Production from Georgia's Sales and Use Tax***

Current law allows for numerous exemptions from Georgia sales and use taxes.[9] One such exemption is for the sale to, or use by, a qualified agricultural producer[10] of agricultural production inputs; energy used in agriculture; diesel exhaust fluid for agricultural uses only; and agricultural machinery and equipment. This bill expands the criteria to be classified as an *agricultural production input* to include building materials used to repair or replace: (a) greenhouses; and (b) real property structures or fixtures used exclusively for the production of animals such as poultry sheds and livestock barns. This exemption begins on this bill's effective date and sunsets on December 1, 2025. Contractors will not incur any use tax on any building materials that a qualified agricultural producer purchases tax-exempted (pursuant to this exemption) for the use in an agricultural operation[11] and furnishes to the contractor for installation into real property.

*This bill takes effect upon its approval by the Governor or upon its becoming law without such approval.*

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[7] *See* O.C.G.A. § 48-7-20 (levying of taxes on an individual's income).
[8] *See* O.C.G.A. § 48-7-27(a)(a taxpayer's Georgia taxable net income).
[9] *See* O.C.G.A. § 48-8-3 (imposition of sales and use tax in Georgia).
[10] A *qualified agricultural producer* includes producers of agricultural products who meet one of the following criteria, the person or entity: (1) is the owner or lessee of agricultural land or other real property from which $5,000.00 or more of agricultural products in aggregate were produced and sold during the year; (2) is in the business of performing agricultural operations and has provided $5,000.00 of such services during the year; (c) is in the business of producing long-term agricultural products (which the applicant must demonstrate will produced sufficient volumes in the future) from which there might not be annual income; or must establish (to the satisfaction of the Agriculture Commissioner) that they are actively engaged in the production of agricultural products and has or will have created sufficient volumes to generate in aggregate at least $5,000.00 in annualized sales.
[11] The term *agricultural operations* is used synonymously with the term *agricultural purposes* and means the following activities: (a) raising, growing, harvesting, or storing of crops, including, but not limited to, soil preparation and crop production services; (b) feeding, breeding, or managing livestock, equine, or poultry; (c) producing or storing feed for use in the production of livestock; (d) producing plants, trees, fowl, equine, or other animals; (e) producing aquacultural, horticultural, viticultural, silvicultural, grass sod, dairy, livestock, poultry, egg, and apiarian products; (f) processing poultry; (g) post-harvest services on crops with the intent of preparing them for market or further processing; (h) slaughtering poultry and other animals; and (i) manufacturing dairy products. *Agricultural operations* do not include constructing, installing, altering, repairing, dismantling, or demolishing real property structures or fixtures such as grain bins, irrigation equipment, and fencing.

**Analyst:** **Josselyn Hill/MA/HW/LH**
**House Vote:** **153-0 (As Passed Final Version)**
**Senate Vote:** **50-1 (As Passed Final Version)**

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2025-2026 Legislative Session

**April 4, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 201 | **Sponsor:** | Senator Walker III of the 20th |
| **Version:** | LC 46 1228S | **Amends:** | Titles 10 & 33 |
| **Status:** | As Passed—Final Version | **Committee:** | Insurance & Labor |

**Increases Consumer Protections for Homeowners After Natural Disasters**

**SUMMARY**

- Increases consumer protections for homeowners following natural disasters; and
- Prohibits insurers from selling policies allowing the assignment of proceeds in certain circumstances.

**ANALYSIS**

This bill increases these consumer protections against certain unfair or deceptive acts or practices. For any contractor entering into a contract with a homeowner within one year of a natural disaster for certain services, the following are prohibited unfair or deceptive acts or practices:

- Failing to substantially commence work on the contracted services within one year of executing the contract;
- Completing all or a portion of the agreed upon services in a substandard manner;
- Entering into a contract with the homeowner where the homeowner assigned insurance proceeds to the contractor;
- Completing services in a manner inconsistent with the state minimum standard codes or accredited industry standards; or
- Failing to comply with the subsequent requirements.

Any contractor entering into a contract in the above-circumstances must accept the homeowner's contract cancellation prior to midnight on the fifth business day after the homeowner received written notice from the insurer that all or any part of the claim or contract related to the natural disaster is not a covered loss under the homeowner's insurance policy. The homeowner must provide written notice of cancellation to the contractor at the address listed in the contract. Prior to entering into these contracts, the contractor must furnish the homeowner with a statement regarding the homeowner's cancellation rights in substantially the same form as the bill's example cancellation notice. This bill also requires the contractor to furnish each homeowner with a fully completed duplicate 'NOTICE OF CANCELLATION' form. This form must be attached to each contract, easily detachable, and must contain a notice of cancellation statement.

If the contractor performs any emergency services, acknowledged by the homeowner in writing as necessary to prevent immediate damage to the premises, the contractor is entitled to collect the reasonable amount due for the emergency services rendered. Any contractual provision requiring payment of any fee for any services, except emergency services, is not enforceable against any homeowner who canceled their contract under this bill.

This bill prohibits any insurer from selling homeowner's insurance policies that allow the assignment of proceeds to a contractor within one year of a natural disaster which causes damage to the insured's residential property.

*Section 3 becomes effective on January 1, 2026, and applies to all policies issued, delivered, or issued for delivery or renewed in this state on or after such date. The remainder of this bill becomes effective on July 1, 2025.*

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2025-2026 Legislative Session

**March 31, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | HB 511 | **Sponsor:** | Rep. Lumsden of the 12th |
| **Version:** | LC 50 1210S/AP | **Amends:** | Title 48 |
| **Status:** | As Passed—Final | **Committee:** | Finance |

**Income Tax Deduction for Contributions to Catastrophe Savings Accounts**

**SUMMARY**

- Creates an income tax deduction for taxpayers' who contribute to a catastrophe savings account;
- Authorized taxpayers to created an account for their primary residence;
- Establishes deduction limits; and
- Provides tax treatment of contributions, interest earned, and withdrawals.

**ANALYSIS**

This bill allows a taxpayer to deduct from their income taxes the amounts they contributed to their catastrophe saving account. A taxpayer is authorized to create one catastrophe saving account for their primary residence. In order for an account to qualify, it must be labeled as a catastrophe savings account. However, the account can be a regular saving account or a money market account so long as the taxpayer uses the account to pay for qualified catastrophe expenses.[1] Interest earned from this account will be exempted from income taxes. Below is a table that provides the contribution limits and conditions:

| Qualified Deductible[2] Amount | Catastrophe Saving Account Limit |
|---|---|
| $1,000.00 or less | Up to $2,000.00 |
| $1,000.00 or more | Up to $25,000.00 or if lessor, twice the amount of the taxpayer's qualified deductible |
| Self-insured/no deductible | Up to $250,000.00* |
| *The amount contributed to this account cannot exceed the FMV of the primary residence. | |

A distribution from this account is considered income for tax purposes. However, a distribution that is used to cover qualified catastrophe expenses are exempt from income tax. When the expenses for a taxable year are equal or greater than the aggregate distributions from the account for that year, the distribution amounts are not considered income. If the aggregate distribution exceeds the expenses, the excess distribution amount and any interested earned on that excess amount is considered income. Contributions that exceed the authorized account limits for which a deduction was claimed, the excess amounts must be withdrawn and are considered income in the year in which the amounts were withdrawn. Except for surviving spouses, individuals receiving a catastrophe saving account from a decedent must include the account amounts as part of their income. DOR is allowed to promulgate necessary rules and regulations.

*This bill becomes effective on July 1, 2025, and applies to all taxable years beginning on January 1, 2026.*

[1] *Qualified catastrophe expenses* are qualified deductibles paid for damage resulting from a catastrophic event and expenses incurred in repairing or replacing damage to a taxpayer's primary residence as a result of a catastrophic event that are not covered by the homeowner's insurance policy. A *catastrophic event* is a windstorm, cyclone, earthquake, hurricane, ice storm, tornado, high winds, a flood, a hail storm, and any other weather event or occurrence that has been declared as a disaster or emergency by the Governor.

[2] A *qualified deductible* is the deductible for the homeowner's insurance policy of the taxpayer covering catastrophic event damage for their primary residence. If the policy has more than one deductible, the deductible with the highest amount constitutes the qualified deductible.

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2025-2026 Legislative Session

**March 28, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 79 | **Sponsor:** | Senator Goodman of the 8th |
| **Version:** | LC 48 1610S | **Amends:** | Title 16 |
| **Status:** | As Passed – Final | **Committee:** | Judiciary |

**Fentanyl Eradication and Removal Act**

**SUMMARY**

- Revises threshold amounts of fentanyl necessary to constitute felony offenses of trafficking in fentanyl;
- Increases penalties for such offense; and
- Revises mandatory minimum sentences for defendants convicted of trafficking of substances.

**ANALYSIS**

**Trafficking:** Any person who sells, manufactures, delivers, brings into this state, or has possession of any fentanyl, the fentanyl analog structural class, or any mixture containing any prohibited substance is guilty of felony trafficking in fentanyl, **must be punished as follows**:
1) A **mandatory minimum** sentence of **10 years and a $75,000 fine** if the quantity involved is between four and eight grams; (2) A **mandatory minimum** sentence of **15 years and a $150,000 fine** if the quantity involved is between eight and 14 grams; (3) A **mandatory minimum** sentence of **25 years and a $250,000 fine** if the quantity involved is between 14 and 28 grams; and (4) A **mandatory minimum** sentence of **35 years and a $750,000 fine** if the quantity involved is 28 grams or more.

The bill also revises mandatory minimum sentences for defendants convicted of trafficking of substances. No portion of the mandatory minimum may be suspended, stayed, probated, deferred, or otherwise withheld by the sentencing court.[1]

Finally, the bill makes conforming changes throughout the Code by replacing any reference to “trafficking in cocaine, illegal drugs, marijuana, or methamphetamine” with “trafficking of substances in violation of Code Section 16-13-31.”

*This bill becomes effective July 1, 2025 and applies to all offenses committed on or after that date.*

[1] Unless the court makes certain findings about the defendant’s involvement in the criminal conduct or the convicted person’s assistance in the identification, arrest, or conviction of any accomplices. (O.C.G.A. 16-13-31(g)).

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2025-2026 Legislative Session

**April 2, 2025**

| | | | |
|---|---|---|---|
| **Bill:** | SB 185 | **Sponsor:** | Senator Robertson of the 29th |
| **Version:** | LC 39 4625 | **Amends:** | Title 42 |
| **Status:** | As Passed—Final Version | **Committee:** | Public Safety |

**Prohibits Using State Funds for Certain Treatments for State Inmates**

**SUMMARY**

- Prohibits the use of state funds or resources for certain treatments for state inmates; and
- Provides limited exceptions.

**ANALYSIS**

Current law imposes certain medical responsibilities on governmental units, subdivisions, or agencies with the custody of inmates. This bill prohibits the use of any state funds or resources for the following treatments for state inmates[1]: sex reassignment surgeries or any other surgical procedures that are performed for the purpose of altering primary or secondary sexual characteristics; hormone replacement therapies; and cosmetic procedures or prosthetics intended to alter the appearance of primary or secondary sexual characteristics.

The Board of Corrections ("Board") must adopt rules providing for the following authorized limited exceptions:

- Treatments for medical conditions where the treatment is medically necessary so long as the condition is not gender dysphoria and the purpose is not sex reassignment;
- Treatments for individuals born with a medically verifiable sex development disorder, including individuals born with ambiguous genitalia or chromosomal abnormalities resulting in ambiguity regarding the individual's biological sex;
- Treatments for partial androgen insensitivity syndrome; and
- Hormone replacement therapy treatment for state inmates who were being treated with this therapy prior to the effective date of this bill so long as the therapy's purpose is transitioning off such therapy.

*This bill becomes effective upon its approval by the Governor or upon its becoming law without such approval.*

[1] This bill defines *state inmate* as any inmate in the custody of the Department of Corrections (DOC) and for whom the DOC must pay for their medical care.

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2025-2026 Legislative Session

**March 31, 2025**

| | | | |
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| **Bill:** | HB 113 | **Sponsor:** | Rep. McDonald III of the 26th |
| **Version:** | HB 113/AP | **Amends:** | Title 50 |
| **Status:** | As Passed-Final | **Committee:** | Government Oversight |

**Prohibits the State or Its Agencies from Purchasing Goods from Certain Foreign Countries**

**SUMMARY**

- Prohibits the state or its agencies from purchasing goods from certain foreign countries or related entities;
- Requires the Georgia Technology Authority to create a list of 'concerned goods' which the state or its agencies are prohibited from purchasing; and
- Creates penalties for foreign companies of concern or third-party vendors or resellers who sell 'concerned goods'.

**ANALYSIS**

Current law prohibits scrutinized companies from bidding on or submitting proposals for a contract with a state agency for goods or services. A scrutinized company is currently defined as any company owned or operated by the government of Russia, Belarus, or China.[1] A scrutinized company which violates these prohibitions may be liable for civil penalties in an amount equal to the greater of $250,000.00 or twice the amount of the contract for which a bid or proposal was submitted.[2]

This bill removes the concept of 'scrutinized companies' and language fully prohibiting companies owned or operated by Russia, Belarus, and China from bidding on or submitting proposals for a contract with a state agency for goods or services. The bill authorizes the Georgia Technology Authority to evaluate security risks associated with the purchase of technology-related goods and services made from a 'foreign country of concern' or a 'foreign company of concern.'[3] The bill prohibits the state or a state agency from purchasing concerned goods, as listed by the Georgia Technology Authority. A foreign company of concern or a third-party vender or reseller of concerned goods who sells concerned goods to a state or state agency is liable for a civil penalty that is the greater of $250,000.00 or triple the amount of the entire purchase value, termination of a contract, and ineligibility for an award of future state contracts for a period determined by the Georgia Technology Authority.

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[1] *See* O.C.G.A. § 50-5-84.1-.2 (State contracts prohibited for companies owned by certain countries).

[2] Current law requires companies that submit a bid or proposal with respect to a contract for goods or services to certify that the company is not a scrutinized company. If the Department of Administrative Services determines that a company has submitted a false certification, the company must be liable for the penalties as described above. O.C.G.A. § 50-5-84.1(c)-(d)(1).

[3] A 'foreign country of concern' means a country whose government is designated as a foreign adversary by the United States Secretary of Commerce pursuant to 15 C.F.R. 791.4. Currently, the definition includes China, Cuba, Iran, North Korea, Russia, and Venezuela
A 'foreign company of concern' means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit and is: (A) Organized or incorporated in a foreign country of concern; (B) Owned or controlled by the government, a political subdivision, or a political party of a foreign country of concern; or (C) Has a principal place of business in a foreign country of concern.

**Analyst: Nathan Corbitt/LH/JH**