

House Bill 528

By: Representatives Buckner of the 137<sup>th</sup>, Hagan of the 156<sup>th</sup>, Hugley of the 141<sup>st</sup>, Stephens of the 164<sup>th</sup>, Oliver of the 84<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 general provisions relative to revenue and taxation, so as to require certain high resource use  
3 facilities to provide disclosures regarding community impact and energy and water usage;  
4 to require such disclosures prior to entering into a contract for tax incentives or applying for  
5 a governmental permit, approval, or license to construct or operate a high resource use  
6 facility; to provide for the required contents of such disclosures; to provide for method and  
7 means of submission and publication; to provide for related matters; to repeal conflicting  
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to general  
12 provisions relative to revenue and taxation, is amended by adding a new Code section to read  
13 as follows:

14 "48-1-11.

15 (a) As used in this Code section, the term:

16 (1) 'Disclosure report' means the report required to be submitted by an owner or operator  
17 of a high resource use facility pursuant to this Code section.

18 (2) 'High resource use facility' means a facility that has, or in the case of a proposed or  
19 planned facility is reasonably anticipated to have, a peak energy load of 30 megawatts or  
20 greater.

21 (3) 'Tax incentive' means any state or local tax benefit that is sponsored, offered, or  
22 otherwise provided by this state, any political subdivision of this state, or any state,  
23 regional, or local agency, authority, department, or instrumentality.

24 (b) The owner or operator of a high resource use facility in this state shall submit a  
25 disclosure report by December 31, 2025, and annually by December 31 thereafter.

26 (c) The owner or operator of a proposed or planned high resource use facility in this state  
27 shall submit a disclosure report by the earlier of the following:

28 (1) Thirty days prior to entering into or renewing any contract for the receipt of any tax  
29 incentive; or

30 (2) Thirty days prior to applying for any governmental permit, approval, or license  
31 required by law to construct or operate a high resource use facility.

32 (d) Each disclosure report shall contain:

33 (1) General information regarding the high resource use facility, including:

34 (A) The name and address of the facility;

35 (B) The owner or operator of the facility;

36 (C) A description of the nature and purpose of the facility;

37 (D) The total square footage of the facility; and

38 (E) Any publicly announced plans for expansion of the facility;

39 (2) Information related to energy usage by the high resource use facility, including:

40 (A) The mean amount of energy used per day measured in kilowatt-hours;

41 (B) The mean amount of energy used from all sources per hour during peak load  
42 measured in kilowatt-hours and frequency of peak load per week;

- 43 (C) The overall percentages of energy used, calculated prior to considering any carbon  
44 offsets, that are generated from fossil fuel, renewable energy, and other energy sources;  
45 (D) The sources and providers of each type of energy used;  
46 (E) Any service contract with an electric supplier; and  
47 (F) The annual amount of waste heat produced on-site measured in British thermal  
48 units;
- 49 (3) Information related to water usage by the high resource use facility, including:  
50 (A) The amount of water used annually measured in gallons;  
51 (B) The mean amount of water used daily measured in gallons;  
52 (C) The sources of water used in the facility, including, but not limited to, rain water,  
53 treated water, well water, on-site reservoir, and gray water;  
54 (D) The annual amount of water being discharged or emitted into the environment  
55 measured in gallons; and  
56 (E) The quantity in gallons and method of pretreatment of water being discharged to  
57 a permitted wastewater disposal system, if any, to remove pollutants or change the  
58 water temperature before being discharged or emitted into the environment; and
- 59 (4) Other information regarding community impact of the high resource use facility,  
60 including:  
61 (A) The total amount of ad valorem taxes paid in the previous five years with respect  
62 to the facility;  
63 (B) Any air quality permits required; and  
64 (C) The noise levels emitted by the facility measured in decibels for properties  
65 within 0.25 miles of the facility.
- 66 (e)(1) Each disclosure report for a high resource use facility in this state shall provide  
67 accurate information regarding each of the contents required pursuant to subsection (d)  
68 of this Code section.

69 (2) Each disclosure report for a proposed or planned high resource use facility in this  
70 state shall provide reasonable and detailed projections regarding each of the contents  
71 required pursuant to subsection (d) of this Code section.

72 (f) The state, any political subdivision of this state, and any state, regional, or local agency,  
73 authority, department, or instrumentality shall verify that a disclosure report has been  
74 submitted pursuant to this Code section for a high resource use facility prior to entering  
75 into a contract regarding a tax incentive for such high resource use facility.

76 (g) Each disclosure report shall be submitted to the department, in the manner prescribed  
77 by the department.

78 (h) Neither the disclosure report nor any of its contents shall be considered privileged or  
79 confidential information, and the department shall publish each disclosure report on its  
80 public website.

81 (i) No high resource use facility shall be allowed any tax incentive if the owner or operator  
82 fails to properly submit a disclosure report as provided for in this Code section."

83 **SECTION 2.**

84 All laws and parts of laws in conflict with this Act are repealed.