

The Senate Committee on Rules offered the following substitute to HB 445:

MOOT

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to revise the language required to be included in the notices of current
3 assessment relative to property taxes; to add hearing officer review for tax assessment of
4 certain business personal property; to provide for an income tax credit for the purchase of
5 certain emergency power generation components to certain convenience stores and skilled
6 nursing facilities; to provide terms, conditions, and procedures; to limit the tax credit and
7 carry-forward period; to provide for an aggregate cap; to provide for automatic repeal; to
8 provide for rules and regulations; to provide for definitions; to provide for legislative
9 findings; to provide for related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **PART I**
12 **SECTION 1-1.**

13 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
14 amended in Code Section 48-5-306, relating to annual notice of current assessment, contents,

15 posting notice, and new assessment description relative to ad valorem taxation of property,
16 by revising paragraph (2) of subsection (b) as follows:

17 "(2) In addition to the items required under paragraph (1) of this subsection, the notice
18 shall contain a statement of the taxpayer's right to an appeal which shall be in
19 substantially the following form:

20 'The amount of your ad valorem tax bill for this year will be based on the appraised and
21 assessed values specified in this notice. You have the right to appeal these values to the
22 county board of tax assessors. At the time of filing your appeal you must select one of
23 the following options:

24 (A) An appeal to the county board of equalization with appeal to the superior court;

25 (B) To arbitration without an appeal to the superior court; or

26 (C) To a hearing officer with appeal to the superior court for any:

27 (i) Parcel ~~For a parcel~~ of nonhomestead property with a fair market value in excess
28 of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under
29 this Code section, ~~or for one;~~

30 (ii) One or more account numbers of wireless property as defined in
31 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market
32 value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current
33 assessment under this Code section, ~~to a hearing officer with appeal to the superior~~
34 ~~court; or~~

35 (iii) One or more account numbers of any taxable tangible personal property other
36 than wireless property as defined in subparagraph (e.1)(1)(B) of Code
37 Section 48-5-311 with an aggregate fair market value in excess of \$200,000.00 as
38 shown on the taxpayer's annual notice of current assessment under this Code section.

39 If you wish to file an appeal, you must do so in writing no later than 45 days after the date
40 of this notice. If you do not file an appeal by this date, your right to file an appeal will be
41 lost. For further information on the proper method for filing an appeal, you may contact

42 the county board of tax assessors which is located at: (insert address) and which may be
 43 contacted by telephone at: (insert telephone number)."

44 **SECTION 1-2.**

45 Said title is further amended in Code Section 48-5-311, relating to creation of county boards
 46 of equalization, duties, review of assessments, and appeals, by revising
 47 subparagraph (e)(1)(A) and paragraphs (1) and (2) of subsection (e.1) as follows:

48 "(1)(A) Any taxpayer or property owner as of the last date for filing an appeal may
 49 elect to file an appeal from an assessment by the county board of tax assessors to:

50 (i) The county board of equalization as to matters of taxability, uniformity of
 51 assessment, and value, and, for residents, as to denials of homestead exemptions
 52 pursuant to paragraph (2) of this subsection;

53 (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code
 54 section;

55 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 56 of nonhomestead real property with a fair market value in excess of \$500,000.00 as
 57 shown on the taxpayer's annual notice of current assessment under Code
 58 Section 48-5-306, and any contiguous nonhomestead real property owned by the same
 59 taxpayer, pursuant to subsection (e.1) of this Code section; ~~or~~

60 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 61 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 62 this Code section with an aggregate fair market value in excess of \$500,000.00 as
 63 shown on the taxpayer's annual notice of current assessment under Code
 64 Section 48-5-306, pursuant to subsection (e.1) of this Code section; or

65 (v) A hearing officer as to matters of values or uniformity of assessment of one or
 66 more account numbers of any taxable tangible personal property other than wireless
 67 property as defined in subparagraph (e.1)(1)(B) of this Code section with an aggregate

68 fair market value in excess of \$200,000.00 as shown on the taxpayer's annual notice
69 of current assessment under Code Section 48-5-306, pursuant to subsection (e.1) of
70 this Code section."

71 "(1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead
72 real property with a fair market value in excess of \$500,000.00 as shown on the
73 taxpayer's annual notice of current assessment under Code Section 48-5-306, at the
74 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance
75 with this subsection. If such taxpayer owns nonhomestead real property contiguous to
76 such qualified nonhomestead real property, at the option of the taxpayer, such
77 contiguous property may be consolidated with the qualified property for purposes of the
78 hearing under this subsection.

79 (B)(i) As used in this subparagraph, the term 'wireless property' means tangible
80 personal property or equipment used directly for the provision of wireless services by
81 a provider of wireless services which is attached to or is located underneath a wireless
82 cell tower or at a network data center location but which is not permanently affixed
83 to such tower or data center so as to constitute a fixture.

84 (ii) For any dispute involving the values or uniformity of one or more account
85 numbers of wireless property ~~as defined in this subparagraph~~ with an aggregate fair
86 market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of
87 current assessment under Code Section 48-5-306, at the option of the taxpayer, an
88 appeal may be submitted to a hearing officer in accordance with this subsection.

89 (C) For any dispute involving the values or uniformity of one or more account numbers
90 of any taxable tangible personal property other than wireless property as defined in
91 subparagraph (B) of this paragraph with an aggregate fair market value in excess
92 of \$200,000.00 as shown on the taxpayer's annual notice of current assessment under
93 Code Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a
94 hearing officer in accordance with this subsection.

95 (2)(A) Individuals desiring to serve as hearing officers and who are either:
96 (i) ~~State~~ ~~state~~ certified general real property appraisers or state certified residential
97 real property appraisers as classified by the Georgia Real Estate Commission and the
98 Georgia Real Estate Appraisers Board for real property appeals; or ~~are~~
99 (ii) Designated ~~designated~~ appraisers by a nationally recognized appraiser's
100 organization for wireless property appeals
101 shall complete and submit an application, a list of counties the hearing officer is willing
102 to serve, a disqualification questionnaire, and a resume and be approved by the Georgia
103 Real Estate Commission and the Georgia Real Estate Appraisers Board to serve as a
104 hearing officer. The Georgia Real Estate Appraisers Board ~~Such board~~ shall annually
105 publish a list of qualified and approved hearing officers for Georgia.

106 (B)(i) Any individual who is a former or current Appraiser IV or chief appraiser and
107 desires to serve as a hearing officer for taxable tangible personal property other than
108 wireless property as defined in subparagraph (B) of paragraph (1) of this subsection
109 shall complete and submit an application, a list of counties the hearing officer is
110 willing to serve, a disqualification questionnaire, and a resume to the Georgia Real
111 Estate Commission and the Georgia Real Estate Appraisers Board for review and
112 approval to serve as a hearing officer with respect to such taxable tangible personal
113 property appeals provided for in subparagraph (C) of paragraph (1) of this subsection.

114 (ii) The Georgia Real Estate Appraisers Board shall annually publish a list of such
115 qualified and approved hearing officers and a list of counties such hearing officers are
116 willing to serve.

117 (iii) With respect to this subparagraph and subparagraph (C) of paragraph (1) of this
118 subsection, no Appraiser IV or chief appraiser shall be eligible to serve as a hearing
119 officer for any county for which such person served as an Appraiser IV or chief
120 appraiser."

PART II

SECTION 2-1.

123 Said title is further amended in Article 2 of Chapter 7, relating to imposition, rate,
124 computation, exemptions, and credits relative to income taxes, by adding a new Code section
125 to read as follows:

126 "48-7-29.27.

127 (a)(1) The General Assembly finds and determines that Hurricane Helene had a
128 catastrophic impact on the citizens and the economy of Georgia.

129 (2) The General Assembly further finds and declares that it is appropriate and advisable
130 to ensure the state is better prepared for future weather events by incentivizing certain
131 critical businesses to prepare for the use of generators such that the entire region will be
132 able to recover faster.

133 (b) For purposes of this Code section, the term:

134 (1) 'Convenience store' means a retail establishment which offers for sale packaged or
135 unprepared food and grocery items for consumption off the premises and may sell fuel
136 products, household items, or tobacco products and has less than 10,000 square feet of
137 retail floor space.

138 (2) 'Emergency power generation components' means the transfer switch or switches
139 required to connect a generator to a facility in order to provide electricity during utility
140 power outages.

141 (3) 'Skilled nursing facility' means an institution or a distinct part of such institution
142 which is primarily engaged in providing inpatient skilled nursing care and related services
143 for patients who require medical or nursing care or rehabilitation services for the
144 rehabilitation of injured, disabled, or sick persons.

145 (c)(1) A taxpayer shall be allowed a tax credit against the tax imposed under this article
146 for expenditures made between July 1, 2025, and December 31, 2026, for the purchase

147 and installation of emergency power generation components, provided that any such
148 purchase is not for the purpose of resale.

149 (2) The tax credit allowed under this Code section shall only be applied over a period of
150 five taxable years and shall not exceed \$5,000.00 for any taxable year, and no amount
151 shall be allowed or carried forward after such years.

152 (3) A taxpayer shall only be eligible for the tax credit allowed under this Code section
153 once per convenience store or skilled nursing facility owned or operated by such
154 taxpayer. No taxpayer shall be eligible for the tax credit allowed under this Code section
155 for more than five convenience stores.

156 (d) To claim a tax credit allowed pursuant to this Code section, a taxpayer shall attach to
157 such taxpayer's state tax return:

158 (1) Certification from the taxpayer that:

159 (A) The requirements of this Code section have been met; and

160 (B) It is the intent of such taxpayer to operate during normal business hours during a
161 power outage through use of a generator, if such operation is otherwise safe and lawful;
162 and

163 (2) Any other information required by the commissioner.

164 (e)(1) Any tax credit allowed pursuant to this Code section shall be claimed on the
165 taxpayer's 2026 tax return.

166 (2) In no event shall the aggregate amount of tax credits allowed under this Code section
167 exceed \$5 million.

168 (3) In no event shall the total amount of any tax credit allowed under this Code section
169 for a taxable year exceed the taxpayer's income tax liability. No such tax credit shall be
170 allowed the taxpayer against prior years' tax liability. Except as provided in
171 subsection (c) of this Code section, no amount of the tax credit shall be allowed to be
172 carried forward to apply to the taxpayer's succeeding years' tax liability.

173 (f) A taxpayer seeking to claim a tax credit pursuant to this Code section shall submit an
174 application to the department for preapproval of such tax credit, in the manner specified
175 by the department. The department shall preapprove the tax credits within 30 days based
176 on the order in which properly completed applications were submitted. In the event that
177 two or more applications were submitted on the same day and the amount of funds
178 available will not be sufficient to fully fund the tax credits requested, the commissioner
179 shall prorate the available funds between or among the applicants.

180 (g) The commissioner shall be authorized to promulgate any rules and regulations
181 necessary to implement and administer this Code section.

182 (h) This Code section shall stand repealed on December 31, 2031."

183

PART III

184

SECTION 3-1.

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