



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 10, 2026

Honorable Shaw Blackmon
Chairman, House Ways and Means
133 State Capitol
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Bill 1000 (LC 59 0225-EC)

Dear Chairman Blackmon:

The bill would provide a personal income tax rebate of a portion of tax year (TY) 2024 income taxes paid, subject to filing of a 2025 income tax return in the state. The rebate will be \$250 for those filing as single or married filing separate, \$375 for head of household, and \$500 for married filing joint, but in no case more than the filer's 2024 income taxes paid. For part-year and nonresident filers, the rebate would be prorated using the ratio of income subject to Georgia taxation to total income as reported on Schedule 3 of the filer's TY 2024 Georgia tax return.

To qualify for the rebate, a taxpayer must have timely filed a Georgia income tax return for both TY 2024 and TY 2025 and cannot have been claimed as a dependent on another taxpayer's federal or state tax return for TY 2024. Estates and trusts are also excluded.

Impact on Revenue

Georgia State University's Fiscal Research Center (FRC) estimated that the one-time rebates would cost \$1.073 billion. It is expected that a significant portion of the payments would occur in FY 2026, though the timing depends on the date of enactment and ability of DOR to process payments as tax returns are filed. Details of the FRC analysis are included in the appendix.

Impact on Expenditures

The Department of Revenue would be able to implement the bill's provisions with existing resources.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt

Analysis by the Fiscal Research Center

Estimation was done using TY 2022 and TY 2023 administrative tax return data from the Department of Revenue (DOR). TY 2022 data for taxpayers also filing TY 2023 returns were used to simulate tax liability under 2024 law as well as the rebate for which the filer would be eligible. The aggregate amount of net rebate payments resulting from the simulation on TY 2022 data is further adjusted for population growth through 2024, the year that is the basis for the rebate under this bill. The average population growth rate from 2022 to 2024, according to US Census Bureau estimates, was 1.2 percent.

Based on the last rebate distribution, DOR data suggests significant portion of the rebates are expected to be made primarily by June 2026, though the timing would depend on the final date of enactment and DOR's ability to validate and process the payments after returns are filed. The remaining rebates would be paid in FY 2027, though for filers receiving filing extensions for TY 2024 or TY 2025, rebate payments would be delayed until those returns are filed and processed.