

**SENATE SUBSTITUTE TO HB 1247****ADOPTED SENATE**

## A BILL TO BE ENTITLED

## AN ACT

1 To amend Titles 15, 31, 48, and 50 of the Official Code of Georgia Annotated, relating to  
2 courts, health, revenue and taxation, and state government, respectively, so as to prohibit  
3 courts and administrative officers from deferring to agency interpretations of laws and  
4 regulations; to provide for construction; to provide for conforming changes; to revise  
5 procedures concerning the adoption of administrative rules; to revise procedures within the  
6 General Assembly concerning objections to proposed administrative rules; to provide for  
7 periodic review and automatic sunset of agency rules; to provide for notice to agencies  
8 subject to review; to require that agencies review and report upon rules and regulatory  
9 requirements in preparation for review; to provide for forms and reporting procedures; to  
10 provide for public hearings; to provide a definition; to provide for related matters; to provide  
11 for short titles; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13

**PART I**

14

**SECTION 1-1.**

15 This part shall be known and may be cited as the "Georgia Bureaucratic Deference  
16 Elimination Act."

17

**SECTION 1-2.**

18 Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended in  
19 Chapter 1, relating to general provisions, by adding a new Code section to read as follows:

20 "15-1-24.

21 (a) When interpreting this state's Constitution, statutes, or published rules, a court, or an  
22 officer hearing an administrative action, shall not defer to a state agency's determination  
23 or interpretation of such authorities, whether such determination or interpretation is written  
24 or unwritten.

25 (b) This Code section shall not be construed to alter any standards of judicial review  
26 expressly established by statute."

27

**SECTION 1-3.**

28 Said title is further amended in Chapter 5B, relating to tax courts, by revising subsection (a)  
29 of Code Section 15-5B-16, relating to conduct of trials, as follows:

30 "(a) Trials in proceedings before the court shall be de novo and without a jury. All  
31 questions of law decided by the court, including interpretations of constitutional, statutory,  
32 and regulatory provisions, shall be made without any deference to any determination or  
33 interpretation, whether written or unwritten, that may have been made on the matter by the  
34 department, ~~except such requirement shall have no effect on the judicial standard of~~  
35 ~~deference accorded to rules promulgated pursuant to Chapter 13 of Title 50, the 'Georgia~~  
36 ~~Administrative Procedure Act.'~~ Hearings shall be open to the public, but on motion of any

37 party, if such party shows good cause to protect certain information from being disclosed  
38 to the public, the court judge may issue a protective order or an order closing part or all of  
39 a hearing to the public."

40

**SECTION 1-4.**

41 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
42 amended in Chapter 2, relating to state administrative organization, administration, and  
43 enforcement, by revising subsection (c) of Code Section 48-2-18, relating to State Board of  
44 Equalization and duties, as follows:

45 "(c) As chairperson and chief administrative officer of the board, the commissioner shall  
46 furnish to the board all necessary records and files and in this capacity may compel the  
47 attendance of witnesses and the production of books and records or other documents as the  
48 commissioner is empowered to do in the administration of the tax laws. After final  
49 approval by the State Board of Equalization of the digest of proposed assessments made  
50 by the commissioner and after any adjustments by the board as authorized by this Code  
51 section are made, the commissioner shall notify within 30 days each taxpayer in writing  
52 of the proposed assessment of its property. At the same time, the commissioner shall notify  
53 in writing the board of tax assessors of such county, as outlined in Code Section 48-5-511,  
54 of the total proposed assessment of the property located within the county of taxpayers who  
55 are required to return their property to the commissioner. If any such taxpayer notifies the  
56 commissioner and the board of tax assessors in any such county of its intent to dispute a  
57 portion of the proposed assessment within 20 days after receipt of the notice, the county  
58 board of tax assessors shall include in the county digest only the undisputed amount of the  
59 assessment, and the taxpayer may challenge the commissioner's proposed assessment in  
60 an appeal filed in the Superior Court of Fulton County or with the Georgia Tax Court in  
61 accordance with Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025,' within 30  
62 days of receipt of the notice. In any such appeal to the superior court, the taxpayer shall

63 have the right of discovery as provided in Chapter 11 of Title 9, the 'Georgia Civil Practice  
64 Act.' In any such appeal to the Georgia Tax Court, discovery shall be as provided in  
65 Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025.' All questions of law decided  
66 by a court or the Georgia Tax Court pursuant to this subsection, including interpretations  
67 of constitutional, statutory, and regulatory provisions, shall be made without any deference  
68 to any determination or interpretation, whether written or unwritten, that may have been  
69 made on the matter by the department, ~~except such requirement shall have no effect on the~~  
70 ~~judicial standard of deference accorded to rules promulgated pursuant to the Georgia~~  
71 ~~Administrative Procedure Act.~~ Upon conclusion of the appeal, the taxpayer shall remit to  
72 the appropriate counties any additional taxes owed, with interest at the rate provided by law  
73 for judgments. Such interest shall accrue from the date the taxes would have been due  
74 absent the appeal to the date the additional taxes are remitted."

75

**SECTION 1-5.**

76 Said title is further amended in said chapter by revising paragraph (7) of subsection (c) of  
77 Code Section 48-2-35, relating to refunds, claims, and notice to political subdivision  
78 designee, as follows:

79 "(7) In an action for a refund pursuant to paragraph (4) of this subsection, all questions  
80 of law decided by a court or the Georgia Tax Court, including interpretations of  
81 constitutional, statutory, and regulatory provisions, shall be made without any deference  
82 to any determination or interpretation, whether written or unwritten, that may have been  
83 made on the matter by the department, ~~except such requirement shall have no effect on~~  
84 ~~the judicial standard of deference accorded to rules promulgated pursuant to Chapter 13~~  
85 ~~of Title 50, the 'Georgia Administrative Procedure Act.'~~"

86 **SECTION 1-6.**

87 Said title is further amended in said chapter by revising subsection (e) of Code  
88 Section 48-2-59, relating to appeals, payment of taxes admittedly owed, bond, and costs, as  
89 follows:

90 "(e) In an action pursuant to subsection (a) of this Code section, all questions of law  
91 decided by a court or the Georgia Tax Court, including interpretations of constitutional,  
92 statutory, and regulatory provisions, shall be made without any deference to any  
93 determination or interpretation, whether written or unwritten, that may have been made on  
94 the matter by the department, ~~except such requirement shall have no effect on the judicial~~  
95 ~~standard of deference accorded to rules promulgated pursuant to Chapter 13 of Title 50, the~~  
96 ~~'Georgia Administrative Procedure Act.'~~"

97 **PART II**

98 **SECTION 2-1.**

99 This part shall be known and may be cited as the "Red Tape Rollback Act of 2026."

100 **SECTION 2-2.**

101 Title 31 of the Official Code of Georgia Annotated, relating to health, is amended in Code  
102 Section 31-6-21.1, relating to procedures for rulemaking by the Department of Community  
103 Health, by revising subsection (c) as follows:

104 "(c) Any rule or part thereof to which an objection is made by both committees within  
105 the 30 day objection period under subsection (b) of this Code section shall not be adopted  
106 by the department and shall be invalid if so adopted. A rule or part thereof thus prohibited  
107 from being adopted shall be deemed to have been withdrawn by the department unless the  
108 department, within the first 15 days of the next regular session of the General Assembly,  
109 transmits written notification to each member of the objecting committees that the

110 department does not intend to withdraw that rule or part thereof but intends to adopt the  
111 specified rule or part ~~effective the day~~ following adjournment sine die of that regular  
112 session. A resolution objecting to such intended adoption may be introduced in either  
113 branch house of the General Assembly after the fifteenth day but before the thirtieth day  
114 of the session in which occurs the notification of intent not to withdraw a rule or part  
115 thereof. In the event the resolution is adopted by the branch house of the General  
116 Assembly in which the resolution was introduced, it shall be immediately transmitted to  
117 the other branch house of the General Assembly. It shall be the duty of the presiding  
118 officer of the other branch house to have that branch house, within five days after receipt  
119 of the resolution, consider the resolution for purposes of objecting to the intended adoption  
120 of the rule or part thereof. Upon such resolution being adopted by ~~two-thirds~~ a majority  
121 of the vote of each branch house of the General Assembly, the rule or part thereof objected  
122 to in that resolution shall be disapproved and not adopted by the department. If the  
123 resolution is adopted by a majority ~~but by less than two-thirds of the vote~~ of each such  
124 branch house, the resolution shall be submitted to the Governor for his or her approval or  
125 veto. ~~In the event of a veto, or if no resolution is introduced objecting to the rule, or if the~~  
126 ~~resolution introduced is not approved by at least a majority of the vote of each such branch,~~  
127 ~~the rule shall automatically become adopted the day following adjournment sine die of that~~  
128 ~~regular session. In the event of the Governor's approval of the resolution, the rule shall be~~  
129 ~~disapproved and not adopted by the department."~~

130

**SECTION 2-3.**

131 Title 50 of the Official Code of Georgia Annotated, relating to state government, is amended  
132 in Code Section 50-13-4, relating to procedural requirements for adoption, amendment, or  
133 repeal of rules, emergency rules, limitations on action to contest rule, and legislative  
134 override, by revising subsections (a) and (f) as follows:

135 "(a) Prior to the adoption, amendment, or repeal of any rule, other than interpretive rules  
136 or general statements of policy, the agency shall consider the economic impact of the  
137 proposed rule and shall:

138 (1) Give at least 30 days' notice of its intended action. The notice shall include an exact  
139 copy of the proposed rule, ~~and~~ a synopsis of the proposed rule, and the agency's statement  
140 as to the economic impact of the proposed rule. An agency shall presumptively be found  
141 to have considered the economic impact of a proposed rule by including an economic  
142 analysis of such proposed rule with a copy of such proposed rule and its synopsis. The  
143 synopsis shall be distributed with and in the same manner as the proposed rule. The  
144 synopsis shall contain a statement of the purpose and the main features of the proposed  
145 rule, and, in the case of a proposed amendatory rule, the synopsis also shall indicate the  
146 differences between the existing rule and the proposed rule. The notice shall also include  
147 the exact date on which the agency shall consider the adoption of the proposed rule and  
148 shall include the time and place in order that interested persons may present their views  
149 thereon. The notice shall also contain a citation of the authority pursuant to which the  
150 rule is proposed for adoption and, if the proposal is an amendment or repeal of an existing  
151 rule, the existing rule shall be clearly identified. The notice shall be mailed to all persons  
152 who have requested in writing that they be placed upon a mailing list which shall be  
153 maintained by the agency for advance notice of its rule-making proceedings and who  
154 have tendered the actual cost of such mailing as from time to time estimated by the  
155 agency;

156 (2) Afford to all interested persons reasonable opportunity to submit data, views, or  
157 arguments, orally or in writing. In the case of substantive rules, opportunity for oral  
158 hearing must be granted if requested by 25 persons who will be directly affected by the  
159 proposed rule, by a governmental subdivision, or by an association having not less  
160 than 25 members. The agency shall consider fully all written and oral submissions  
161 respecting the proposed rule. Upon adoption of a rule, the agency, if requested to do so

162 by an interested person either prior to adoption or within 30 days thereafter, shall issue  
163 a concise statement of the principal reasons for and against its adoption and incorporate  
164 therein its reason for overruling the consideration urged against its adoption;

165 (3) In the formulation and adoption of any rule which will have an economic impact on  
166 businesses in the state, reduce the economic impact of the rule on small businesses which  
167 are independently owned and operated, are not dominant in their field, and employ 100  
168 employees or less by implementing one or more of the following actions when it is legal  
169 and feasible in meeting the stated objectives of the statutes which are the basis of the  
170 proposed rule:

171 (A) Establish ~~differing~~ reduced compliance or reporting requirements ~~or~~ and differing  
172 timetables for small businesses;

173 (B) Clarify, consolidate, or simplify the compliance and reporting requirements under  
174 the rule for small businesses;

175 (C) Establish performance rather than design standards for small businesses; or

176 (D) Exempt small businesses from any or all requirements of the rules;

177 (4) In the formulation and adoption of any rule which places administrative burdens on  
178 charitable organizations in this state, including, but not limited to, any rule that would  
179 require any new or expanded filing or reporting requirements or that would limit the  
180 ability of charitable organizations to solicit or collect funds, ~~the agency or official shall:~~

181 (A) Absent the showing of a compelling state interest, not impose any annual filing or  
182 reporting requirements on an organization regulated or specifically exempted from  
183 regulation under Chapter 17 of Title 43, the 'Georgia Charitable Solicitations Act of  
184 1988,' that are more burdensome than the requirements authorized by applicable law,  
185 and any such filing or reporting requirements shall be narrowly tailored to achieve such  
186 compelling state interest. The requirements of this subparagraph shall not apply to the  
187 state's direct spending programs; and

188 (B) Email the notice provided for in paragraph (1) of this subsection to each  
189 chairperson of any standing committee in each house as shown on the General  
190 Assembly's website.

191 For purposes of this paragraph, the term 'charitable organization' means a nonprofit  
192 charitable organization which is exempt from taxation under the provisions of  
193 Section 501(c)(3) of the United States Internal Revenue Code; and

194 (5) In the formulation and adoption of any rule, ~~an agency shall~~ choose an alternative  
195 that does not impose excessive regulatory costs on any regulated person or entity which  
196 costs could be reduced by a less expensive alternative that fully accomplishes the stated  
197 objectives of the statutes which are the basis of the proposed rule."

198 "(f)(1) In the event a standing committee to which a notice is assigned as provided in  
199 subsection (e) of this Code section ~~files an objection~~ objects to a proposed rule prior to  
200 its adoption and the agency adopts the proposed rule over the objection, the rule may be  
201 considered by the ~~branch~~ house of the General Assembly whose committee objected to  
202 its adoption by the introduction of a resolution for the purpose of overriding the rule at  
203 any time within the first 30 days of the next regular session of the General Assembly. It  
204 shall be the duty of any agency which adopts a proposed rule over such objection so to  
205 notify the presiding officers of the Senate and the House of Representatives, the  
206 chairpersons of the Senate and House committees to which the rule was referred, and the  
207 legislative counsel within ten days after the adoption of the rule. In the event the  
208 resolution is adopted by such ~~branch~~ house of the General Assembly, it shall be  
209 immediately transmitted to the other ~~branch~~ house of the General Assembly. It shall be  
210 the duty of the presiding officer of the other ~~branch~~ house of the General Assembly to  
211 have such ~~branch~~ house, within five days after the receipt of the resolution, to consider  
212 the resolution for the purpose of overriding the rule. In the event the resolution is  
213 adopted by ~~two-thirds~~ a majority of the votes of each ~~branch~~ house of the General  
214 Assembly, the rule shall be void on the day after the adoption of the resolution by the

215 second ~~branch~~ house of the General Assembly. In the event the resolution is ratified by  
216 less than two-thirds of the votes of either ~~branch~~ house, the resolution shall be submitted  
217 to the Governor for his or her approval or veto. In the event of his or her veto, the rule  
218 shall remain in effect. In the event of his or her approval, the rule shall be void on the  
219 day after the date of his or her approval.

220 (2) In the event each standing committee to which a notice is assigned as provided in  
221 subsection (e) of this Code section files an objection to a proposed rule prior to its  
222 adoption by a ~~two-thirds~~ majority of the vote of the members of the committee who were  
223 voting members on the tenth day of the current session, after having given public notice  
224 of the time, place, and purpose of such vote at least 48 hours in advance, as well as the  
225 opportunity for members of the public including the promulgating agency, to have a  
226 reasonable time to comment on the proposed committee action at the hearing, the  
227 effectiveness of such rule shall be stayed until the next legislative session at which time  
228 the rule may be considered by the General Assembly by the introduction of a resolution  
229 in either branch of the General Assembly for the purpose of overriding the rule at any  
230 time within the first 30 days of the next regular session of the General Assembly. In the  
231 event the resolution is adopted by the ~~branch~~ house of the General Assembly in which it  
232 was introduced, it shall be immediately transmitted to the other ~~branch~~ house of the  
233 General Assembly. It shall be the duty of the presiding officer of the other ~~branch~~ house  
234 of the General Assembly to have such ~~branch~~ house, within five days after the receipt of  
235 the resolution, to consider the resolution for the purpose of overriding the rule. In the  
236 event the resolution is adopted by ~~two-thirds~~ a majority of the votes of each ~~branch~~ house  
237 of the General Assembly, the rule shall be void on the day after the adoption of the  
238 resolution by the second ~~branch~~ house of the General Assembly. In the event the  
239 resolution is ratified by less than two-thirds of the votes of either ~~branch~~ house, the  
240 resolution shall be submitted to the Governor for his or her approval or veto. In the event  
241 of ~~his or her~~ the Governor's veto, the rule shall remain in effect. In the event of ~~his or her~~

242 the Governor's approval, the rule shall be void on the day after the date of his or her  
243 approval. If, after the thirtieth legislative day of the legislative session of which the  
244 challenged rule was to be considered, the General Assembly has not considered an  
245 override of the challenged rule pursuant to this subsection, the rule shall then immediately  
246 take effect."

247 **SECTION 2-4.**

248 Said title is further amended by adding a new Code section to read as follows:

249 "50-13-24.

250 (a) Except as otherwise provided in subsection (b) of this Code section and subject to  
251 appropriations, on or before July 1, 2027, and at the end of each five-year period ending  
252 on July 1 thereafter, each agency shall prepare and submit to the director of the Office of  
253 Planning and Budget a report containing an analysis of each rule of such agency.

254 (b) A rule shall not be subject to the periodic reporting requirement provided under  
255 subsection (a) of this Code section if such rule:

256 (1) Was promulgated pursuant to a federal government mandate;

257 (2) States the general course and methodology of an agency's operations and the methods  
258 whereby the public may obtain information or make submissions or requests; or

259 (3) Is a rule of practice setting forth the nature and requirements of all formal and  
260 informal procedures made available by an agency, including a description of all forms  
261 and instructions used by such agency.

262 (c) On or before January 1 of the year a report required under subsection (a) of this Code  
263 section becomes due, the Office of Planning and Budget shall, in consultation with the  
264 Budget and Research Office of the House of Representatives and the Budget and  
265 Evaluation Office of the Senate, establish and publish directions for the form and content  
266 of such report, including, but not limited to, provisions requiring:

267 (1) Analysis of the impact, cost, effectiveness, and streamlining of agency rules; and

268 (2) Identification of rules an agency has consolidated, repealed, or updated since such  
269 agency's last report submitted under subsection (a) of this Code section.

270 (d) In the year succeeding the date on which a report prepared pursuant to subsection (a)  
271 of this Code section becomes due to the director of the Office of Planning and Budget, the  
272 Governor shall, in the budget report prepared and submitted to the General Assembly under  
273 Code Section 45-12-74, include a statement informing the General Assembly whether each  
274 agency has complied, in whole or in part, with the requirements of subsection (a) of this  
275 Code section.

276 (e) The Governor may consider an agency's noncompliance with subsection (a) of this  
277 Code section in making recommendations for the budget units of such agency provided  
278 under paragraph (5) of Code Section 45-12-75.

279 (f) A member of the General Assembly may submit a written inquiry to an agency in  
280 connection with a report submitted under subsection (a) of this Code section. An agency  
281 in receipt of such inquiry shall submit a written response to the member within 30 calendar  
282 days of receipt of such inquiry; provided, however, that an agency's noncompliance with  
283 this subsection shall not delay consideration of the general appropriations bill under Code  
284 Section 28-5-4.

285 (g) The director of the Office of Planning and Budget shall publish on its website final  
286 reports prepared pursuant to subsection (a) of this Code section as soon as feasible after  
287 receipt of such reports."

288

### **PART III**

289

### **SECTION 3-1.**

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