



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 17, 2025

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

SUBJECT: Fiscal Note
House Bill 297 (LC 39 4573)

Dear Chairman Blackmon:

The bill would modify the definition of multipurpose off-highway vehicle and exclude the vehicles from ad valorem taxes. The definition changes include that the vehicle is manufactured specifically for off-highway use and that is not an all-terrain vehicle, low-speed vehicle, passenger car, or personal transportation vehicle. The exemption would be effective for tax years beginning on or after January 1, 2026.

Ad valorem taxes on vehicles are charged by local governments; the bill would have no impact on state revenue.

Respectfully,

A handwritten signature in blue ink that reads "Greg S. Griffin".

Greg S. Griffin
State Auditor

A handwritten signature in blue ink that reads "R. Dunn".

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt