



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 9, 2025

Honorable Yasmin Neal
State Representative
511-F Coverdell Legislative Office Building
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Bill (LC 50 0976)

Dear Representative Neal:

The bill would exempt construction materials used in qualifying capital outlay projects for educational purposes in a qualifying jurisdiction from local sales and use tax. Qualifying projects are those approved and funded through educational special purpose local option sales taxes (ESPLOST) within a county that levies a sales and use tax under Section 25 of the Metropolitan Atlanta Rapid Transit Authority (MARTA) Act of 1965 and does not contain an independent school district. Clayton County is the one county collecting a MARTA tax that would qualify. The exemption would be applicable from July 1, 2025, through June 30, 2030.

Impact on State Revenue

We determined that the bill would have no impact on state revenue.

Impact on State Expenditures

The Department of Revenue (DOR) would be able to implement the provisions of the bill with existing resources.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt