



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 26, 2025

Honorable Chuck Hufstetler
Chairman, Senate Finance
121-C State Capitol
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
Senate Bill 129 (LC 50 1133S)

Dear Chairman Hufstetler:

The bill would increase the homestead exemption for a disabled veteran to the full assessed value of the homestead, while a partially disabled veteran would receive an exemption equal to the percentage of the veteran's disability multiplied by the assessed value of the homestead. The bill would also grant additional homestead exemptions to disabled first responders: totally disabled first responders would receive an exemption in the full amount of the assessed value while partially disabled first responders would receive a 50% exemption. The State Board of Workers' Compensation (SBWC) would provide a letter certifying a qualifying disability for first responders.

The bill would have no fiscal impact on the state. No state revenue is generated from ad valorem taxes on homesteads. While noting the workload is unclear, SBWC expects to provide the required letters to first responders with existing resources.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt