



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

March 10, 2025

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

SUBJECT: Fiscal Note  
House Bill 229 (LC 50 1158S)

Dear Chairman Hufstetler:

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), but the school system must have a base year value or adjusted base year value homestead exemption in place to qualify. The sales and use tax exemption would be repealed December 31, 2033.

### **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 incur costs associated with the bill. The agency would need an additional auditor with an annual cost of \$112,500 (salary and benefits). One-time costs for computer and other supplies would be \$2,025.

Respectfully,

Greg S. Griffin  
State Auditor

Richard Dunn, Director  
Office of Planning and Budget

GSG/RD/mt