



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 26, 2026

Honorable John Albers
Chairman, Senate Public Safety
421-C State Capitol
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
Senate Bill 394 (LC 39 4859)

Dear Chairman Albers:

The bill would eliminate the alternative fueled vehicles fee administered by the Georgia Department of Revenue (DOR). This fee is currently due at the time of initial vehicle registration and annually at the time of registration renewal. Proof of payment would no longer be required when applying for an alternative fueled vehicle license plate.

As shown in **Table 1**, the estimate of collections in the FY 2027 Governor's Budget Report indicates that the elimination of this fee would result in revenue loss of approximately \$41 million in FY 2027. Funds collected annually from the alternative fueled vehicle fees are appropriated to the Transportation Trust Fund, which is managed by the Georgia Department of Transportation (GDOT).

Table 1: Annual Alternative Fueled Vehicle Fees

	FY24	FY25	FY26 (estimate)	FY27 (estimate)
Fees Collected	\$22,041,599	\$30,511,220	\$39,039,105	\$40,991,061

DOR indicated that there would be no fiscal impact to agency operations if this fee was eliminated.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/slw