



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 23, 2026

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

SUBJECT: Fiscal Note
House Bill 141 (LC 44 3011S)

Dear Chairman Hufstetler:

The bill would modify two provisions related to occupation taxes levied by local governments. First, it would allow a business to provide affidavits of a certified public accountant, instead of a tax return or other financial information, to local governments to facilitate the determination of the occupation tax owed. For businesses with locations or offices in more than one jurisdiction, affidavits may be used to allocate gross receipts of the business for occupation tax purposes.

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

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt