



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

March 19, 2026

Honorable Chuck Payne  
Chairman, Veterans, Military, and Homeland Security  
131-B State Capitol  
Atlanta, Georgia 30334

SUBJECT: Revised Fiscal Note  
Senate Bill 190 (LC 46 1109)

Dear Chairman Payne:

*This fiscal note replaces one issued on March 5, 2026. The revision includes the addition of fiscal impacts on sites not operated by the State Parks and Historic Sites Division and administrative costs for the Department of Veterans Service.*

The bill would waive all fees related to the use of the Department of Natural Resources (DNR) state parks for active duty, veterans, and Gold Star families. Waived fees would include those for parking, overnight accommodations, amenities, golf, and historic site admissions. The bill would replace the existing discount provided to Georgia-resident active-duty military and disabled veterans with a full fee waiver for all eligible service members and their families regardless of their resident state. The Department of Veterans Service (DVS) would be responsible for certifying those eligible for the waiver.

The bill would have a fiscal impact on DNR and DVS. As discussed below, DNR would incur increased expenses related to greater use of facilities as well as decreased revenue. DVS would incur a small fee for each certification for those eligible for a waiver.

### **State Parks and Historic Sites Division (PHSD)**

Currently, Georgia resident active-duty military members and veterans receive a 25 percent discount on parking fees, and resident disabled veterans receive a 25 percent discount on accommodations, recreation fees, golf fees, parking fees, and historic site admissions. PHSD indicated that Georgia military members and veterans account for approximately 20% of annual park pass and Friends membership sales and 10% of daily park pass sales. Approximately 44% of overnight reservations are booked by non-Georgia residents.

Because the bill does not modify the existing certification or eligibility verification process, PHSD does not expect to incur additional administrative costs for determining waiver eligibility. However, the bill would reduce user-generated revenue used to fund a significant portion of PHSD operations. In fiscal year 2025, PHSD earned approximately \$42.4 million in revenue from sources that would be impacted by the bill (see **Table 1 on page 2**). Based on agency information, we estimated that active-duty military, veterans, and Gold Star families (both resident and non-resident) represent approximately 18% of current sales. If demand is unchanged after the bill, revenue loss would be approximately \$7.3 million annually. However, demand from these groups is likely to increase.

Because eligible individuals would incur no cost for state park use and the waiver is not limited to Georgia residents, it is reasonable to expect a significant increase in demand for park accommodations and amenities. As shown in **Table 1**, if military-related demand doubles or triples, annual estimated revenue loss rises to between \$13.2 million and \$19.1 million. Our estimate assumes that those benefiting from the full waiver would crowd out payers for certain space-limited categories (overnight accommodations, amenities, and golf), resulting in higher revenue loss as demand from the waiver group increases. In other categories (park passes, historic site admissions), the increase in demand would not necessarily prohibit those paying fees from using the parks or sites and therefore, no further decline in revenue is estimated. However, PHSD stated that a limited number of state parks do reach capacity and those with fee waivers could replace those who pay for parking, further reducing revenue.

**Table 1: PHSD Yearly Estimated Revenue Impact at Current Demand and Likely Demand Increases**

	FY25 Revenue	Current Military Demand	2x Military Demand	3x Military Demand
Park Pass <sup>1</sup>	\$7.3 million	\$979,000	\$979,000	\$979,000
Overnight Facility	\$26.3 million	\$4.7 million	\$9.5 million	\$14.2 million
Historic Site Admission <sup>1</sup>	\$2.3 million	\$418,000	\$418,000	\$418,000
Amenity	\$2.0 million	\$364,000	\$728,000	\$1.1 million
Golf	\$4.5 million	\$809,000	\$1.6 million	\$2.5 million
<b>Total</b>	<b>\$42.4 million</b>	<b>\$7.3 million</b>	<b>\$13.2 million</b>	<b>\$19.1 million</b>

<sup>1</sup> Increased demand for park passes or historic admissions typically provides additional revenue to offset maintenance costs. Under current law, revenue associated with additional park passes or historic site admissions would total \$2.0 million if military demand doubled and \$2.9 million if tripled. However, we assumed no additional revenue loss with increased demand because additional park passes and historic site admissions could be provided without those receiving the new fee waivers replacing those who pay fees. In other words, revenue is forgone but does not decline further as demand increases. For the other categories, greater demand by those with the fee waivers is likely to replace those who would pay fees, resulting in greater revenue loss.

In addition to revenue impacts, PHSD would likely have higher expenses. A significant increase in visitors and higher facility use may accelerate the degradation of equipment and park infrastructure, which would result in increased maintenance costs. Additionally, PHSD incurs transaction fees for each reservation, cancellation, and reservation change. In fiscal year 2025, PHSD’s expenditures for these fees totaled \$1.9 million. The military-related portion of these fees is currently \$347,000. If military demand increases, PHSD would incur additional costs ranging from \$693,000 to \$1.0 million.

**Wildlife Resources Division (WRD)**

The Wildlife Resources Division (WRD) manages camping facilities at wildlife management areas and public fishing areas. In fiscal year 2025, WRD generated approximately \$296,000 in camping reservations revenue (see **Table 2**). Currently, approximately 13% of WRD’s customers qualify for the existing 25 percent discount. At current military demand, revenue loss is estimated to be \$29,000. However, it is likely that there would be an increase in reservations subject to the full waiver. If military-related demand doubles or triples, annual estimated camping revenue loss rises to between \$58,000 and \$87,000. Additionally, WRD operates the Rocky Mountain Public Fishing Area, but it is owned by the Oglethorpe Power Company, which obtains a share of fee revenue for the site.

**Table 2: WRD Yearly Estimated Revenue Impact at Current Demand and Likely Demand Increases**

	FY25 Revenue	Current Military Demand	2x Military Demand	3x Military Demand
Campsite Reservations	\$296,000	\$29,000	\$58,000	\$87,000

The bill would also impact WRD expenditures in two ways. Verifying eligibility in the WRD’s Go Outdoors Georgia reservation system for qualifying active-duty military, veterans and Gold Star family members would require an additional customer service representative at an estimated annual cost of \$70,000. Also, all reservations incur a vendor charge of \$5.50 (and \$5.00 for cancellation or changes) that would be paid by the agency in the absence of fees collected from users. Assuming the bill increases demand for campsites, the total paid to the vendor would increase.

**North Georgia Mountain Authority (NGMA)**

The North Georgia Mountains Authority (NGMA) oversees four state entities that would be impacted by the bill. Operated under contract by a hospitality management company, these four sites include park lodges and a golf course. In fiscal year 2025, NGMA earned approximately \$10.9 million in revenue for services subject to the waiver. Using the same military usage estimate as PHSD (18% of current usage), and assuming demand is unchanged after the bill, the estimated revenue loss would be approximately \$2.0 million annually (see **Table 3**). As noted above, the bill would incentivize increased use by those with a waiver, likely increasing the impact on revenue.

**Table 3: NGMA Yearly Estimated Fiscal Impact at Current Demand and Likely Demand Increases**

	FY25 Revenue	Current Military Demand	2x Military Demand	3x Military Demand
Overnight Facility	\$10.0 million	\$1.8 million	\$3.5 million	\$5.2 million
Amenity	\$118,000	\$21,000	\$43,000	\$64,000
Golf	<u>\$1.1 million</u>	<u>\$193,000</u>	<u>\$385,000</u>	<u>\$578,000</u>
<b>Total</b>	<b>\$10.9 million</b>	<b>\$2.0 million</b>	<b>\$3.9 million</b>	<b>\$5.9 million</b>

**Department of Veterans Services (DVS)**

The Department of Veterans Services indicates that certifying all eligible groups exceeds its current capacity and would require a third-party contractor to conduct the verification. The contractor charges a one-time setup and training cost of \$50,000 and an annual verification fee of \$0.70 per eligible veteran or Gold Star family member. If all 14,000,000 veterans qualify for the waiver, DVS estimates an initial-year cost of \$148,000 (including the setup cost and \$98,000 in verification fees). In following years, DVS estimates an annual cost of \$98,000, assuming 1% of the veteran population visit state parks each year. If limited to Georgia residents, the cost would be \$94,100 in the first year and \$44,100 annually in subsequent years, assuming 10% of the state’s 630,000 veterans visit state parks each year. It should be noted that the bill deletes the definition of “disabled veteran” and multiple references to discounts that were limited to disabled veterans; however, the term is used on line 50 in relation to overnight accommodation waivers. It is our understanding that this is a drafting error and the full waiver is intended for all veterans.

Respectfully,

Handwritten signature of Greg S. Griffin in blue ink.

Greg S. Griffin  
State Auditor

Handwritten signature of Richard Dunn in blue ink.

Richard Dunn, Director  
Office of Planning and Budget

GSG/RD/tr