



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 5, 2026

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

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

Dear Chairman Payne:

The bill would waive all fees related to the use of the Department of Natural Resources (DNR) state parks for active-duty military, 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.

Currently, Georgia resident active-duty military members 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. DNR 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, DNR does not expect additional administrative costs. However, the bill would reduce user-generated revenue used to fund a significant portion of State Parks and Historic Sites Division (PHSD) operations. In fiscal year 2025, PHSD earned approximately \$40.7 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 million annually. However, demand from these groups is likely to increase.

Because eligible individuals would pay nothing 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 \$12.8 million and \$18.5 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, a significant influx of

visitors and higher facility use may accelerate the degradation of equipment and park infrastructure, which would result in increased maintenance costs.

Table 1: Yearly Estimated Fiscal Impact at Current Demand and Likely Demand Increases

	FY25 Revenue	Current Military Demand	2x Military Demand	3x Military Demand
Park Pass ¹	\$6.5 million	\$873,000	\$873,000	\$873,000
Overnight Facility	\$26.3 million	\$4.7 million	\$9.5 million	\$14.2 million
Historic Site Admission ¹	\$2.3 million	\$418,000	\$418,000	\$418,000
Amenity	\$1.1 million	\$196,000	\$392,000	\$588,000
Golf	\$4.5 million	\$809,000	\$1.6 million	\$2.5 million
Total	\$40.7 million	\$7.0 million	\$12.8 million	\$18.5 million

¹ 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 \$1.3 million if military demand doubled and \$2.6 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.

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,



Greg S. Griffin
State Auditor



Richard Dunn, Director
Office of Planning and Budget

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