



# 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 1285 (LC 47 4015)

Dear Chairman Hufstetler:

The bill would revise the provisions limiting the number of local sales and use taxes by counties to permit the collection of a homestead option sales tax as well as a local option sales tax.

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