



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 9, 2026

Honorable Shaw Blackmon
Chairman, House Ways and Means
133 State Capitol
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Bill 1135 (LC 49 2766S)

Dear Chairman Blackmon:

The bill would enable the state taxpayers to participate in the new federal tax credit program for contributions to organizations that provide scholarships for eligible students to attend an accredited private school. The commissioner of the Department of Revenue (DOR) would be responsible for annually providing official notice to the treasury of the United States that Georgia is opting into the program. DOR would also accept applications from scholarship granting organizations throughout the year.

Impact on Revenue

The bill would have no effect on state revenue.

Impact of Expenditures

The Department of Revenue (DOR) would incur additional costs as a result of the bill. The agency's responsibilities associated with scholarship granting organizations would require an additional financial examiner at a cost of \$96,000 annually, with one-time costs of \$1,825 for the employee's equipment.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt