



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 25, 2026

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

SUBJECT: Fiscal Note
House Bill 169 (LC 50 1137S)

Dear Chairman Hufstetler:

The bill would limit the exceptions for the breach of covenants that exist for bona fide conservation use and forest land conservation use preferential assessments of property. The exception for solar power generation would be amended to require that a contract is entered into by July 1, 2026. It would also continue to apply to property that has an option contract for a lease recorded in land records. The paragraph excepting solar power generation from a breach of covenant would be repealed on July 1, 2036.

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