



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 4, 2026

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

SUBJECT: Fiscal Note
Senate Resolution 668 (LC 50 1290)

Dear Chairman Hufstetler:

The resolution proposes a constitutional amendment authorizing the General Assembly to establish, for ad valorem tax purposes, a separate class of real property used in manufacturing of products or the housing of equipment used to process data (i.e., data centers). The law could establish further subclasses within these broad classes. Local governments, including school systems, could be permitted to assess these properties at different rates or valuations to reduce ad valorem taxes on other property owners.

We determined that the resolution 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