



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 25, 2026

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

SUBJECT: Fiscal Note
House Bill 1100 (LC 59 0207)

Dear Chairman Blackmon:

The bill would allow for a new special purpose local option sales tax dedicated to certain healthcare enhancement purposes. As defined in the bill, healthcare enhancements are intended to support hiring new healthcare providers; to provide for recruitment or retention purposes for new healthcare providers; to assist in the purchase, maintenance, and operation of new healthcare facilities; or aid the repair, renovation, restoration, or improvement of an existing healthcare facility. Subject to voter approval, the tax would impose a 1-percent sales tax for a maximum of five years, after which the sales tax may be extended again via referenda. In addition to voter approval, county eligibility to adopt the tax is subject to the county not having imposed certain other specified local option taxes.

Impact on Revenue

Georgia State University's Fiscal Research Center (FRC) estimated that the bill would have no impact on state revenue. It noted that if all eligible counties had implemented this tax in calendar year 2025, it would have raised approximately \$2.08 billion in that year. Inflation and consumption growth would increase the amount. Details of this estimate can be found in the appendix.

Impact on Expenditures

The Department of Revenue (DOR) would incur additional costs related to the bill. Its local government services division would require an additional business analyst at an annual cost of \$105,100 (salary and benefits), with one-time costs of \$1,825 for a computer and other equipment. The agency noted that changes to information systems would take 26 weeks, equating to \$315,000 of existing staff time.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt

Analysis by the Fiscal Research Center

The subject bill creates this new local option sales tax (LOST) for healthcare purposes (HLOST) by amending subparagraph (a)(1)(C) of Code Section 48-8-6. Under this subsection, counties may implement the new HLOST provided that they have not already implemented one of four existing LOSTs:

- 2nd LOST (Section 48-8-96/7)
- Special-purpose LOST (SPLOST) for property relief (Article 2B of Chapter 8 of Title 48)
- Coliseum SPLOST (Part 3 of Article 3 of Chapter 8 of Title 48)
- Water and Sewer SPLOST (Article 4 of Chapter 8 of Title 48)

Given these limits, 40 counties would currently not be eligible for the new HLOST, as detailed in Table 1.

Data for the potential local revenues come from the Georgia Department of Revenue Sales Tax Distribution Commodity Report, which provides stable, countywide 1-percent LOST distribution data for all counties, as detailed in Table 2.

Table 1. Counties Ineligible for New HLOST

County	LOST Making County Ineligible	County	LOST Making County Ineligible
Banks	Property Tax Relief LOST	Lincoln	Property Tax Relief LOST
Berrien	Property Tax Relief LOST	Long	Property Tax Relief LOST
Bibb	2 nd LOST	McDuffie	Property Tax Relief LOST
Bryan	Property Tax Relief LOST	Miller	Property Tax Relief LOST
Bulloch	Property Tax Relief LOST	Lamar	Property Tax Relief LOST
Butts	Property Tax Relief LOST	Liberty	Property Tax Relief LOST
Candler	Property Tax Relief LOST	Murray	Property Tax Relief LOST
Chattahoochee	Property Tax Relief LOST	Muscogee	2 nd LOST
Chattooga	Property Tax Relief LOST	Oglethorpe	Property Tax Relief LOST
Clay	Property Tax Relief LOST	Peach	Property Tax Relief LOST
Colquitt	Property Tax Relief LOST	Richmond	2 nd LOST
Cook	Property Tax Relief LOST	Schley	Property Tax Relief LOST
Coweta	Property Tax Relief LOST	Thomas	Property Tax Relief LOST
Decatur	Property Tax Relief LOST	Towns	2 nd LOST
Elbert	Property Tax Relief LOST	Turner	Property Tax Relief LOST
Emanuel	Property Tax Relief LOST	Upson	Property Tax Relief LOST
Evans	Property Tax Relief LOST	Warren	Property Tax Relief LOST
Gordon	Property Tax Relief LOST	Washington	Property Tax Relief LOST
Jasper	Property Tax Relief LOST	White	Property Tax Relief LOST
Jefferson	Property Tax Relief LOST	Wilkes	Property Tax Relief LOST

Table 2. Eligible Counties and Potential HLOST* in Millions of Dollars

County	Pot. HLOST	County	Pot. HLOST	County	Pot. HLOST
Appling	\$4.65	Forsyth	\$45.73	Paulding	\$31.03
Atkinson	\$0.88	Franklin	\$5.94	Pickens	\$6.86
Bacon	\$1.83	Fulton	\$276.51	Pierce	\$2.10
Baker	\$0.29	Gilmer	\$6.43	Pike	\$2.48
Baldwin	\$7.77	Glascocock	\$0.21	Polk	\$8.14
Barrow	\$20.80	Glynn	\$36.20	Pulaski	\$1.06
Bartow	\$27.32	Grady	\$2.74	Putnam	\$5.77
Ben Hill	\$2.09	Greene	\$8.46	Quitman	\$0.19
Bleckley	\$1.41	Gwinnett	\$181.98	Rabun	\$6.05
Brantley	\$1.50	Habersham	\$10.18	Randolph	\$0.66
Brooks	\$1.52	Hall	\$57.49	Rockdale	\$4.16
Burke	\$5.01	Hancock	\$0.58	Screven	\$1.93
Calhoun	\$0.38	Haralson	\$5.89	Seminole	\$1.27
Camden	\$13.02	Harris	\$4.40	Spalding	\$14.17
Carroll	\$30.19	Hart	\$5.77	Stephens	\$5.58
Catoosa	\$16.60	Heard	\$3.23	Stewart	\$0.36
Charlton	\$1.17	Henry	\$60.57	Sumter	\$5.59
Chatham	\$124.82	Houston	\$38.55	Talbot	\$0.88
Cherokee	\$67.75	Irwin	\$0.84	Taliaferro	\$0.25
Clarke	\$37.38	Jackson	\$17.30	Tattnell	\$2.98
Clayton	\$67.58	Jeff Davis	\$2.60	Taylor	\$1.42
Clinch	\$0.93	Jenkins	\$1.07	Telfair	\$1.42
Cobb	\$212.62	Johnson	\$0.59	Terrell	\$1.24
Coffee	\$6.79	Jones	\$3.60	Tift	\$12.79
Columbia	\$36.10	Lanier	\$0.88	Toombs	\$5.57
Crawford	\$0.91	Laurens	\$12.37	Treutlen	\$0.84
Crisp	\$5.67	Lee	\$5.29	Troup	\$17.95
Dade	\$4.01	Lowndes	\$32.17	Twiggs	\$0.61
Dawson	\$10.58	Lumpkin	\$4.77	Union	\$6.12
DeKalb	\$124.97	Macon	\$1.85	Walker	\$9.03
Dodge	\$2.11	Madison	\$2.73	Walton	\$20.76
Dooly	\$1.55	Marion	\$0.58	Ware	\$9.17
Dougherty	\$20.20	McIntosh	\$2.10	Wayne	\$4.35
Douglas	\$31.41	Meriwether	\$3.00	Webster	\$0.17
Early	\$1.55	Mitchell	\$2.21	Wheeler	\$0.37
Echols	\$0.18	Monroe	\$5.96	Whitfield	\$19.12
Effingham	\$16.80	Montgomery	\$0.94	Wilkinson	\$1.37
Fannin	\$7.81	Morgan	\$7.09	Worth	\$2.30
Fayette	\$38.45	Newton	\$22.73	Wilcox	\$0.68
Floyd	\$16.32	Oconee	\$12.24	Total	\$2,083.42

* Potential HLOST is estimated by the counties' 2025 1-percent local sales tax distribution.