



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 5, 2026

Honorable Matt Brass
Chairman, Senate Rules
453 State Capitol
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
Senate Resolution 668 (LC 59 0390S)

Dear Chairman Brass:

The resolution proposes an amendment to the Georgia Constitution that would the General Assembly to permit local governments to assess properties used for data centers at different rates or valuations for the purpose of reducing ad valorem taxes for other property owners.

The resolution would not impact state revenues or state expenditures.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt