

# 2026 YEAR-END LEGISLATIVE REPORT

PRESENTED BY THE GEORGIA  
MUNICIPAL ASSOCIATION



# 2026 LEGISLATIVE REPORT



At 1:00 AM on Friday, April 3, The Georgia General Assembly adjourned Sine Die. In the late hours of the night, many of Georgia Municipal Association's policy priorities were achieved before the gavel last fell under the Gold Dome.

GMA's Governmental Relations Team tracked over 180 bills this session. See the [GMA Legislative Tracker](#) for further information on key legislation from the 2025-2026 biennial session.

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## **SB 33, PROPERTY TAXES: HOMEOWNERSHIP OPPORTUNITY AND MARKET EQUILIZATION ACT OF 2026**

SB 33 is the new vehicle for property tax reform, this updated version has significant changes compared to previous iterations of the HOME Act.

The key provisions are existing local sales taxes are not affected with no cap on city budgets or ad valorem revenue. Additionally, cities that had opted out of the HB 581 floating homestead exemption are now required to comply with that established framework.

The bill also allows for a new Local Homestead Option Sales Tax (LHOST) as an alternative to FLOST; however, it is subject to local legislation and subsequent voter approval. FLOST revenues, under SB 33, will go toward general property tax relief, whereas LHOST revenues are specifically directed to homestead relief shared between cities and counties.

Overall, SB 33 is a major improvement compared to the prior versions of property tax legislation this session. While it will still have an impact on municipal operations, especially the removal of the HB 581 opt-out, it addresses many of the concerns that cities raised. This bill represents a preferable outcome relative to earlier property tax reform proposals.

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## **HB 244, LOCAL GOVERNMENT AUDITS: PROVIDE AN ALTERNATIVE METHOD OF REPORTING FOR SMALL CITIES**

HB 244 allows cities with an annual revenue under \$2.5 million to use an alternative method of financial reporting to the state auditor instead of a full annual audit. This state-approved, standardized reporting framework lets smaller cities stay in compliance with state law while reducing the time and money needed to complete the financial reporting requirements.

The state auditor is in charge of setting the requirements for the auditing process of the eligible governing authorities and will establish an effective date to begin the reporting process framework.

Changes to this bill also add provisions that the state auditor may waive or modify requirements under certain circumstances. Additionally, HB 244 establishes that in cases when there are uncooperative employees in a consolidated government, there will be limited liability for said government, provided there was good faith to comply.

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## **HB 1344, GEORGIA INSURANCE AFFORDABILITY AND CLAIMS INTEGRITY ACT**

HB 1344 makes several changes to insurance regulation aimed at decreasing costs in Georgia, including expanding the authority of the Commissioner of Insurance, addressing uninsured motorists, and strengthening fraud penalties.

It also establishes the Georgia Storm Damage Mitigation Act, which provides matching grants to local governments for projects that reduce storm and hurricane damage. Additionally, the bill requires annual reporting on the use of local insurance premium taxes to demonstrate how funds help lower insurance costs.

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## **HB 295, LOCAL GOVERNMENT MAINTENANCE OF A NUISANCE - COMPENSATION FOR PROPERTY OWNERS**

HB 295 allows for property owners to pursue compensation from local governments when their property value declines or they incur expenses as a result of the government's failure to enforce laws related to the maintenance of public nuisance. These nuisances include the following: public camping, loitering, obstructing thoroughfare, etc.; or, if there is failure to comply with state laws concerning sanctuary policies or public benefits.

If a claim is approved, the government must compensate the owner based on the documented mitigation expenses or the supposed reduction in the fair market value, with payments capped at the amount of property taxes paid by the owner in the current tax year.

If the claim is denied or ignored for 30 days, the owner may sue in superior court, and the burden of proof is on the local government to justify its actions. This bill waives sovereign immunity to allow for lawsuits against local governments.

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## PASSED

GMA's Governmental Relations team identified and supported the following proactive measures to help city governments this session. We are happy to announce that the following bills and resolutions have been **passed**.

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### Revenue and Finance

- **HB 376:** Rehabilitation of Certified Structures – Increase Amount of Income Tax Credits
- **SB 430:** Hotel Motel Tax – Expansion of Eligible Destination Marketing Organizations
- **SB 441:** Local Government Investment Pools – Approval by State Board
- **HB 439:** Local Government – Establish Homeowner's Incentive Adjustment Grant Programs
- **HB 445:** Hearing Officer Review – Tax Assessment of Business Personal Property
- **SB 566:** Property Taxes – Revise Notice of Assessment

### Environment and Natural Resources

- **HB 956:** Solid Waste Trust Fund – Authorize Funds for a Solid Waste Management Program

### Municipal Government

- **SB 447:** Land Disturbance Permits – Revisions to Issuance Process
- **HB 244:** Local Government Audits: Provide an Alternative Method of Reporting for Small Cities
- **HB 1434:** Airport Safety – Zoning and Land Use Protections

### Public Safety

- **HB 651:** Speed Cameras in School Zones – New Requirements on Installation and Use of Funds
- **HR 1243:** Georgia Next Generation 9-1-1 Fund
- **HB 1161:** Motor Vehicles – Driver Requirements When Signaled to Stop by Law Enforcement

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## DID NOT PASS

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- **SB 17:** Receivership for Distressed Municipalities
- **HB 309:** Land Disturbance Permits, County Police Abolishment, Development Moratoria
- **HB 521:** Annexations – Prohibit Certain Jurisdictions
- **HB 225:** Speed Cameras in School Zones – Elimination of School Zone Speed Cameras
- **HB 1116 & SB 382:** Property Taxes – Homeownership Opportunity and Market Equalization Act of 2026
- **HB 66:** Alternative Homestead Option Sales Tax (A-HOST) -- Create
- **SB 116:** Immigration – DNA Collection for Individuals with Immigration Detainers
- **SB 51:** Qualification-Based Selection – Establish New Process for Acquiring Professional Services
- **HB 1027:** Local Government; Authorize Certain Long-Term Contracts for Sale of Electric Power
- **HB 320:** Waste Management; Requiring Recycling of Solar Panels
- **SB 577:** Coordinated PFAS Remediation Act