

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

April 24, 2026
Date

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

HB26-1206 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend printed bill, page 5, line 3, strike "and (5)" and substitute "(5), (6),
2 and (7)".

3 Page 7, after line 25 insert:

4 "(6) THE DEPARTMENT OF REVENUE MAY SEEK, ACCEPT, AND
5 EXPEND GIFTS, GRANTS, OR DONATIONS FROM PRIVATE OR PUBLIC SOURCES
6 TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED IN
7 ACCORDANCE WITH THIS SECTION. THE DEPARTMENT OF REVENUE IS NOT
8 REQUIRED TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED
9 IN ACCORDANCE WITH THIS SECTION UNTIL THE DEPARTMENT HAS
10 RECEIVED SUFFICIENT MONEY TO DO SO. FOR STATE FISCAL YEAR 2027-28
11 AND ANY SUBSEQUENT STATE FISCAL YEAR, THE GENERAL ASSEMBLY MAY
12 APPROPRIATE MONEY FROM THE GENERAL FUND FOR THE
13 IMPLEMENTATION OF THIS SECTION.

14 (7) SUBSECTIONS (1)(z), (4), AND (5) OF THIS SECTION WILL TAKE
15 EFFECT IF THE DEPARTMENT OF REVENUE RECEIVES AN AMOUNT OF GIFTS,
16 GRANTS, AND DONATIONS SUFFICIENT TO PAY FOR THE DEPARTMENT'S
17 COSTS IN ADMINISTERING A SALES OR SALES AND USE TAX LEVIED IN
18 ACCORDANCE WITH THIS SECTION. THE EXECUTIVE DIRECTOR OF THE
19 DEPARTMENT OF REVENUE SHALL NOTIFY THE REVISOR OF STATUTES IN
20 WRITING OF THE DATE WHEN THE CONDITION SPECIFIED IN THIS
21 SUBSECTION (7) HAS OCCURRED BY EMAILING THE NOTICE TO
22 REVISOROFSTATUTES.GA@COLEG.GOV. SUBSECTIONS (1)(z), (4), AND (5)
23 OF THIS SECTION TAKE EFFECT UPON THE DATE IDENTIFIED IN THE NOTICE
24 THAT THE DEPARTMENT RECEIVED AN AMOUNT OF GIFTS, GRANTS, AND
25 DONATIONS SUFFICIENT TO PAY FOR THE DEPARTMENT'S COSTS IN
26 ADMINISTERING A SALES OR SALES AND USE TAX LEVIED IN ACCORDANCE

1 WITH THIS SECTION OR, IF THE NOTICE DOES NOT SPECIFY THAT DATE,
2 UPON THE DATE OF THE NOTICE TO THE REVISOR OF STATUTES."

3 Page 7, line 27, strike "and (3)" and substitute "(3), (4), and (5)".

4 Page 10, after line 23 insert:

5 "(4) THE DEPARTMENT OF REVENUE MAY SEEK, ACCEPT, AND
6 EXPEND GIFTS, GRANTS, OR DONATIONS FROM PRIVATE OR PUBLIC SOURCES
7 TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED IN
8 ACCORDANCE WITH THIS SECTION. THE DEPARTMENT OF REVENUE IS NOT
9 REQUIRED TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED
10 IN ACCORDANCE WITH THIS SECTION UNTIL THE DEPARTMENT HAS
11 RECEIVED SUFFICIENT MONEY TO DO SO. FOR STATE FISCAL YEAR 2027-28
12 AND ANY SUBSEQUENT STATE FISCAL YEAR, THE GENERAL ASSEMBLY MAY
13 APPROPRIATE MONEY FROM THE GENERAL FUND FOR THE
14 IMPLEMENTATION OF THIS SECTION.

15 (7) SUBSECTIONS (1)(h), (1)(i), (2), AND (3) OF THIS SECTION WILL
16 TAKE EFFECT IF THE DEPARTMENT OF REVENUE RECEIVES AN AMOUNT OF
17 GIFTS, GRANTS, AND DONATIONS SUFFICIENT TO PAY FOR THE
18 DEPARTMENT'S COSTS IN ADMINISTERING A SALES OR SALES AND USE TAX
19 LEVIED IN ACCORDANCE WITH THIS SECTION. THE EXECUTIVE DIRECTOR OF
20 THE DEPARTMENT OF REVENUE SHALL NOTIFY THE REVISOR OF STATUTES
21 IN WRITING OF THE DATE WHEN THE CONDITION SPECIFIED IN THIS
22 SUBSECTION (7) HAS OCCURRED BY EMAILING THE NOTICE TO
23 REVISOROFSTATUTES.GA@COLEG.GOV. SUBSECTIONS (1)(h), (1)(i), (2),
24 AND (3) OF THIS SECTION TAKE EFFECT UPON THE DATE IDENTIFIED IN THE
25 NOTICE THAT THE DEPARTMENT RECEIVED AN AMOUNT OF GIFTS, GRANTS,
26 AND DONATIONS SUFFICIENT TO PAY FOR THE DEPARTMENT'S COSTS IN
27 ADMINISTERING A SALES OR SALES AND USE TAX LEVIED IN ACCORDANCE
28 WITH THIS SECTION OR, IF THE NOTICE DOES NOT SPECIFY THAT DATE,
29 UPON THE DATE OF THE NOTICE TO THE REVISOR OF STATUTES."

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