

**SENATE COMMITTEE ON FINANCE
2020 ROSTER**

Sen. Chuck Hufstetler, *Chairman*

District 52
3 Orchard Spring Drive
Rome, GA 30165

Sen. John Albers, *Vice-Chairman*

District 56
101 Vickery Street
Roswell, GA 30075

Sen. Chuck Payne, *Secretary*

District 54
P.O. Box 1074
Dalton, GA 30722

Sen. Ellis Black, *Ex-Officio*

District 8
5900 Jumping Gully Road
Valdosta, GA 31601

Sen. Bill Cowsert, *Ex-Officio*

District 46
P.O. Box 512
Athens, GA 30603

Sen. Steve Gooch,

District 51
P.O. Box 600
Dahlonega, GA 30533

Sen. Bill Heath,

District 31
2225 Cashtown Road
Bremen, GA 30110

Sen. Jack Hill (*until 7 April 2020*)

District 4
P.O. Box 486
Reidsville, GA 30453

Sen. Lester Jackson,

District 2
1501 Abercorn Street
Savannah, GA 31401

Sen. Butch Miller,

District 49
2420 Browns Bridge Road
Gainesville, GA 30504

Sen. Nan Orrock,

District 36
1070 Delaware Avenue SE
Atlanta, GA 30316

Sen. Michael “Doc” Rhett,

District 33
P.O. Box 777
Marietta, GA 30061

Sen. Bruce Thompson,

District 14
25 Hawks Branch Lane
White, GA 30184

SENATE COMMITTEE ON FINANCE
2019-2020 RULES

1. Quorum of the Committee shall be six (6) members.
2. The Chairman shall determine which bills and resolutions are to be considered and the order substitutes or amendments are to be considered and the order in which said measures are considered.
3. The Chairman shall have the authority to refer bills and resolutions to Subcommittee for study. Such Subcommittees in turn shall have the authority to make recommendations on such measures to the full Committee.
4. The Committee shall convene, recess, and adjourn upon the order of the Chairman.
5. Any Member or Members of the Committee who disagree(s) with the majority report of the Committee shall be privileged to file a minority report if they so desire.
6. These Rules may be amended upon a motion duly made and subsequently approved by two-thirds of the members of the Committee.
7. A bill or resolution or other matter will be considered only after the presentation by its principal author or other legislator whom he/she may designate to do so. In the event more than one member of the General Assembly has signed a measure, the principal author shall be the one whose name appears first in the list of authors.
8. Members may not abstain from voting unless the member or any member of the Senator's immediate family has a direct pecuniary interest in the result of such vote, which interest is distinct, unique or peculiar to the Senator or the Senator's immediate family.
9. Unless approved by the Chairman, all amendments or substitute bills must be submitted to the Chairman at least 24 hours before adoption by the Committee.
10. Where these Rules are silent on a specific issue, the Rules of the Senate, as adopted, shall govern.

MINUTES OF THE SENATE COMMITTEE ON FINANCE
January 30, 2020

The Senate Committee on Finance held a meeting on Thursday, January 30th at 2:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman
Sen. John Albers (56th), Vice-Chairman
Sen. Chuck Payne (54th), Secretary
Sen. Ellis Black (8th) (Ex-Officio)
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Jack Hill (4th) (Ex-Officio) (*Arrived Late*)
Sen. Bruce Thompson (14th)
Sen. Bill Heath (31st) (*Arrived Late*)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd)
Sen. Bruce Thompson (14th)

NOTE: Sen. Steve Gooch (51st), Sen. Lester Jackson (2nd), and Sen. Butch Miller (49th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 2:03 p.m.

SB 302 (Sen. Albers, 56th, LC 44 1348) “Tax Credit Return on Investment Act of 2020”; independent economic analyses; provide; enact

The Chair stated that SB 302 would receive a hearing only at a later date.

Committee Recommendation: SB 302 (LC 44 1348) No Action Taken

SB 289 (Sen. Mullis, 53rd, LC 44 1319) “Ad Valorem Taxation of Property; mobile homes procure permits and procure and display decals; remove the requirement”

The Chair recognized Sen. Jeff Mullis (53rd) for the purpose of presenting the bill. Sen. Mullis (53rd) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **SB 289 Do Pass (LC 44 1319)**. Sen. Thompson (14th) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 289 DO PASS (LC 44 1319)

Chairman Hufstetler (52nd) adjourned the meeting at 2:13 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
February 3, 2020

The Senate Committee on Finance held a meeting on Monday, February 3rd at 1:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman
Sen. John Albers (56th), Vice-Chairman
Sen. Chuck Payne (54th), Secretary
Sen. Ellis Black (8th) (Ex-Officio)
Sen. Bill Cowsert (46th) (Ex-Officio)
Sen. Jack Hill (4th) (Ex-Officio)
Sen. Bill Heath (31st)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd)
Sen. Steve Gooch (51st)
Sen. Lester Jackson (2nd)

NOTE: Sen. Bruce Thompson (14th) and Sen. Butch Miller (49th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:06 p.m.

SB 302 (Sen. Albers, 56th, LC 44 1348) “Tax Credit Return on Investment Act of 2020”;
independent economic analyses; provide; enact

The Chair recognized Sen. Albers (56th) for the purpose of presenting the bill. Sen. Albers (56th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Orrock (36th) who made a motion that **SB 302 Do Pass by Substitute (LC 44 1393S)**. Sen. Rhett (33rd) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 302 DO PASS BY SUBSTITUTE (LC 44 1393S)

Chairman Hufstetler (52nd) adjourned the meeting at 1:13 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
February 24, 2020

The Senate Committee on Finance held a meeting on Monday, February 24th at 1:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman
Sen. Chuck Payne (54th), Secretary (*Left Early*)
Sen. Ellis Black (8th) (Ex-Officio) (*Arrived Late*) (*Left Early*)
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Jack Hill (4th) (Ex-Officio) (*Arrived Late*) (*Left Early*)
Sen. Bill Heath (31st)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd)
Sen. Steve Gooch (51st) (*Arrived Late*)
Sen. Lester Jackson (2nd)
Sen. Butch Miller (49th) (*Arrived Late*)

NOTE: Sen. Bruce Thompson (14th) and Sen. John Albers (56th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:05 p.m.

NOTE: Sen. Cowsert (46th), Sen. Miller (49th), and Sen. Gooch (51st) arrived at 1:07 p.m.

SB 329 (Sen. Robertson, 29th, LC 50 0034) “Motor Vehicle Title Loan Act”; enact

The Chair stated that SB 329 would receive a hearing only.

The Chair recognized Sen. Randy Robertson (29th) for the purpose of presenting the bill. Sen. Robertson (29th) presented the bill to the Committee.

NOTE: Sen. Black (8th) arrived at 1:14 p.m. Sen. Hill (4th) arrived at 1:17 p.m.

The Chair opened the floor for comments from the public. He recognized the following:

Testimony in favor of the Bill:

Andy Lord of Georgia Watch
Stephanie Cockfield of the Ark
Berneta Haynes of Georgia Watch

Testimony in opposition to the Bill:

Carrie Carbone from Titlemax
Osjha Domenicone from Loan Max

NOTE: Sen. Payne (54th) left at 1:31 p.m. Sen. Hill (4th) left at 1:35 p.m. Sen. Black (8th) left at 1:43 p.m.

The Chair opened the floor for debate and amendment.

Committee Recommendation: SB 329 (LC 50 0034) No action was taken

HB 105 (Rep. Watson, 172nd, LC 43 1572S) “Income tax; certain income received by taxpayers as payments from a disaster relief or assistance program administered by the United States Department of Agriculture in connection with Hurricane Michael”; exempt

The Chair stated that HB 105 would receive a hearing at a later date.

Committee Recommendations: HB 105 (LC 43 1572S) No action was taken

Chairman Hufstetler (52nd) adjourned the meeting at 1:59 p.m.

Respectfully submitted,

/s/ Sen. Chuck Hufstetler (52nd), Chairman

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
February 27, 2020

The Senate Committee on Finance held a meeting on Thursday, February 27th at 2:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. John Albers (56th) Vice-Chairman
Sen. Chuck Payne (54th) Secretary (*Arrived late*)
Sen. Ellis Black (8th) (Ex-Officio)
Sen. Bill Cowsert (46th) (Ex-Officio)
Sen. Steve Gooch (51st) (*Arrived late*)
Sen. Bill Heath (31st)
Sen. Lester Jackson (2nd)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd)
Sen. Bruce Thompson (14th)

NOTE: Sen. Butch Miller (49th) and Sen. Jack Hill (4th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 2:03 p.m.

SB 369 (Sen. Payne, 54th, LC 44 1359) “Department of Revenue; electronic transmission of returns by public utilities”; require

The Chair recognized Don Hicks, of the Georgia Department of Revenue, and Rusty Scabin, the Public Utility Manager, for the purpose of presenting the bill. Mr. Hicks and Mr. Scabin presented the bill to the Committee.

NOTE: Sen. Gooch (51st) arrived at 1:05 p.m. Sen. Payne (54th) arrived at 1:08 p.m.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Thompson (14th) moved to amend line 53 by striking “2020” and replacing it with “2021”. Sen. Albers (56th) seconded the motion. The motion passed unanimously.

The Chair recognized Sen. Heath (31st) who made a motion that **SB 369 Do Pass by Substitute**. Sen. Thompson (14th) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 369 DO PASS BY SUBSTITUTE (LC 43 1600S)

HB 105 (Rep. Watson, 172nd, LC 43 1268S) “Provides an income tax exemption for funds received in connection with disaster relief; Creates an excise tax on any shared for-hire ground transport trip.”

The Chair recognized Rep. Sam Watson (172nd) for the purpose of presenting the bill. Rep. Watson (172nd) presented the bill to the Committee.

The Chair opened the floor for testimony and comment from the public. He recognized the following.

Testimony in favor of the Bill:

Amy Oneacre from Georgia Department of Revenue
Amy Casey from Georgia Department of Revenue

Testimony in opposition to Bill:

None

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Heath (31st) who then made a motion to strike Part 2 Line 103 by placing a period after “Governor” and striking the remainder of line 103 as well as all of line 104 and line 105. Sen. Thompson (14th) seconded the motion.

After further discussion, Sen. Heath (31st) withdrew his motion.

The Chair recognized Sen. Heath (31st) who made a motion to strike Part 2 and change the semi-colon on line 104 to a period, then strike the remainder of lines 104 and 105. Sen. Thompson (14th) seconded the motion. The motion failed by a vote of 2 - 8.

Sen. Heath (31st) and Sen. Thompson (14th) voted in favor of the motion.

Sen. Albers (56th), Sen. Payne (54th), Sen. Black (8th), Sen. Cowsert (46th), Sen. Gooch (51st), Sen. Jackson (2nd), Sen. Orrock (36th), and Sen. Rhett (33rd) voted against the motion.

The Chair recognized Sen. Albers (56th) who made a motion to remove language regarding tax escalation from lines 70-77. Sen. Gooch (51st) seconded the motion. The motion failed by a vote of 4 - 6.

Sen. Albers (56th), Sen. Gooch (51st), Sen. Payne (54th), and Sen. Jackson (2nd) who voted in favor of the motion.

Sen. Heath (31st), Sen. Thompson (14th), Sen. Black (8th), Sen. Cowsert (46th), , Sen. Orrock (36th), and Sen. Rhett (33rd) voted against the motion.

The Chair recognized Sen. Cowsert (46th) who made a motion to **amend** line 96 to include “report per ride” after “origin”. Sen. Heath (31st) seconded the motion. The motion passed unanimously.

The Chair recognized Sen. Black (8th) made a motion to **amend** line 94 by striking “quarterly” and replacing it with “monthly”. Sen. Orrock (36th) seconded the motion. The motion passed unanimously.

The Chair indicated his preference that the adopted amendments be combined into a perfected committee substitute.

The Chair recognized Sen. Thompson (14th) who moved to **Table HB 105 (LC 43 1268S)**. Sen. Heath (31st) seconded the motion. The motion failed by a vote of 3-7.

Sen. Thompson (14th), Sen. Heath (31st), and Sen. Jackson (2nd) voted in favor of the motion.

Sen. Albers (56th), Sen. Gooch (51st), Sen. Payne (54th), Sen. Black (8th), Sen. Rhett (33rd), Sen. Orrock (36th), and Sen. Cowsert (46th) voted against the motion.

The Chair recognized Sen. Gooch (51st) who made a motion that **HB 105 Do Pass by Substitute**. Sen. Rhett (33rd) seconded the motion. The motion passed by a vote of 9-1.

Sen. Albers (56th), Sen. Payne (54th), Sen. Black (8th), Sen. Cowsert (46th), Sen. Heath (31st), Sen. Gooch (51st), Sen. Jackson (2nd), Sen. Orrock (36th), and Sen. Rhett (33rd) voted in favor of the motion.

Sen. Thompson (14th) voted against the motion.

Committee Recommendation: HB 105 DO PASS BY SUBSTITUTE (LC 43 1601S)

Chairman Hufstetler (52nd) adjourned the meeting at 2:59 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
March 2, 2020

The Senate Committee on Finance held a meeting on Monday, March 2, at 1:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. John Albers (56th) Vice-Chairman (*Arrived late*)
Sen. Chuck Payne (54th) Secretary
Sen. Ellis Black (8th) (Ex-Officio)
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived late*)
Sen. Bill Heath (31st)
Sen. Lester Jackson (2nd) (*Arrived late*)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd) (*Arrived late*)
Sen. Bruce Thompson (14th) (*Left early*)
Sen. Butch Miller (49th)

NOTE: Sen. Steve Gooch (51st) and Sen. Jack Hill (4th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 2:05 p.m.

SB 329 (Sen. Robertson, 29th, LC 50 0034) “Motor Vehicle Title Loan Act”; enact

The Chair recognized Sen. Randy Robertson (29th) for the purpose of presenting the bill. Sen. Robertson (29th) presented the bill to the Committee.

NOTE: Sen. Jackson (2nd) and Sen. Rhett (33rd) arrived at 2:08 p.m.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Payne (54th) made a motion that **SB 329 Do Pass by Substitute (LC 50 0071S)**. Sen. Orrock (36th) seconded the motion. The motion passed by a vote of 5-4.

Sen. Hufstetler (52nd), Sen. Orrock (36th), Sen. Black (8th), Sen. Rhett (33rd), and Sen. Payne (54th) voted in favor of the motion.

Sen. Heath (31st), Sen. Miller (49th), Sen. Jackson (2nd), Sen. Thompson (14th) voted against the motion.

Committee Recommendation: SB 329 DO PASS BY SUBSTITUTE (LC 50 0071S)

SB 410 (Sen. Kennedy, 18th, LC 44 1433) “Ad Valorem Tax Appeals; alternative means of recovering costs of litigation and attorney’s fees”; provide

The Chair recognized Sen. John Kennedy (18th) for the purpose of presenting the bill. Sen. Kennedy (18th) presented the bill to the Committee.

NOTE: Sen. Thompson (14th) left early at 2:20 p.m.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Miller (49th) made a motion that **SB 410 Do Pass (LC 44 1433)**. Sen. Rhett (33rd) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 410 DO PASS (LC 44 1433)

SB 441 (Sen. Mullis, 53rd, LC 43 1561) “**State Income Tax; all expenditures of a production company’s state certified productions may be combined to meet spending thresholds**”; provide

The Chair stated that SB 441 would receive a hearing only.

The Chair recognized Sen. Jeff Mullis (53rd) for the purpose of presenting the bill. Sen. Mullis (53rd) presented the bill to the Committee.

The Chair opened the floor for comments from the public. He recognized the following:

Testimony in favor of the Bill:

Mala Sharma of the Georgia Music Partners

Testimony in opposition to the Bill:

None

NOTE: Sen. Albers (56th) arrived at 2:29 p.m. Sen. Cowser (46th) arrived at 2:32 p.m.

The Chair opened the floor for debate and amendment.

Committee Recommendation: SB 441 (LC 43 1561) No action was taken

Chairman Hufstetler (52nd) adjourned the meeting at 2:40 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
March 5, 2020

The Senate Committee on Finance held a meeting on Thursday, March 5th at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. John Albers (56th) Vice-Chairman (*Arrived late*)
Sen. Chuck Payne (54th) Secretary
Sen. Jack Hill (4th) Ex-Officio (*Arrived late*)
Sen. Bill Heath (31st)
Sen. Lester Jackson (2nd)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd) (*Arrived late*)
Sen. Butch Miller (49th) (*Arrived late*)

NOTE: Sen. Ellis Black (8th), Sen. Bill Cowsert (46th), Sen. Steve Gooch (51st), Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:04 p.m.

SB 290 (Sen. Harrell, 40th, LC 44 1324) “Credit of Estimated Tax Payment; income tax refunds; reduce time period after which interest is owed”

The Chair stated that SB 290 would receive a hearing only.

The Chair recognized Sen. Sally Harrell (40th) for the purpose of presenting the bill. Sen. Harrell (40th) presented the bill to the Committee.

NOTE: Sen. Rhett (33rd) and Sen. Albers (56th) arrived at 3:06 p.m.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Hill (4th) and Sen. Miller (49th) arrived at 3:10 p.m.

Committee Recommendation: SB 290 (LC 44 1324) No Action was Taken

SB 441 (Sen. Mullis, 53rd, LC 43 1561) “State Income Tax; all expenditures of a production company's state certified productions may be combined to meet spending thresholds”; provide

The Chair recognized Sen. Jeff Mullis (53rd) for the purpose of presenting the bill. Sen. Mullis (53rd) presented the bill to the Committee.

The Chair opened the floor for comments from the public. He recognized the following:

Testimony in favor of the Bill:

Mala Sharma of the Georgia Music Partners

Testimony in opposition to the Bill:

None

The Chair opened the floor for debate and amendment.

Sen. Albers (56th) made a motion that **SB 441 Do Pass by Substitute (LC 43 1607S)**. Sen. Jackson (2nd) seconded the motion. The motion passed by a vote of 7-1.

Sen. Albers (56th), Sen. Payne (54th), Sen. Hill (4th), Sen. Jackson (2nd), Sen. Miller (49th), Sen. Orrock (36th), and Sen. Rhett (33rd) voted in favor of the motion.

Sen. Heath (31st) voted against the motion.

Committee Recommendation: SB 441 DO PASS BY SUBSTITUTE (LC 43 1607S)

SB 353 (Sen. Parent, 42nd, LC 39 2442) “Motor Vehicles; fee for the operation of alternative fueled vehicles and make conforming changes”; remove

The Chair stated that SB 353 would receive a hearing only.

The Chair recognized Sen. Elena Parent (42nd) for the purpose of presenting the bill. Sen. Parent (42nd) presented the bill to the Committee.

The Chair opened the floor for comments from the public. He recognized the following:

Testimony in favor of the Bill:

Jay Morgan of VW-Audi Transportation Group

Jeff Cohen of the Atlanta EV Coalition

Jennette Gayer of Environment Georgia

June Deen of American Lung Association

Testimony in opposition to the Bill:

None

The Chair opened the floor for debate and amendment.

Committee Recommendation: SB 353 (LC 39 2442) No Action was Taken

SB 480 (Sen. Hufstetler, 52nd, LC 43 1582ER) “State Administrative Organization; compensation to be paid from sales and use tax collections on a contingency basis”; authorize

The Chair presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

Sen. Miller (49th) made a motion that **SB 480 Do Pass (LC 43 1582ER)**. Sen. Albers (56th) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 480 DO PASS (LC 43 1582ER)

Chairman Hufstetler (52nd) adjourned the meeting at 3:49 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
March 11, 2020

The Senate Committee on Finance held a meeting on Wednesday, March 11th at 1:30 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. Chuck Payne (54th) Secretary
Sen. Ellis Black (8th) (Ex-Officio)
Sen. Bill Heath (31st) (*Arrived late*)
Sen. Lester Jackson (2nd)
Sen. Nan Orrock (36th) (*Arrived late*)
Sen. Michael “Doc” Rhett (33rd)
Sen. Butch Miller (49th)

NOTE: Sen. John Albers (56th), Sen. Bill Cowsert (46th), Sen. Jack Hill (4th), Sen. Steve Gooch (51st), Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:34 p.m.

NOTE: Sen. Heath (31st) arrived at 1:34 p.m.

[HB 779](#) (Rep. Blackmon, 146th, LC 28 9581S) “alternative ad valorem taxes on motor vehicles, so as to revise the distribution of the proceeds of such taxes among local governments”

The Chair recognized Rep. Shaw Blackmon (146th) for the purpose of presenting the bill. Rep. Blackmon (146th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Orrock (36th) arrived at 1:43 p.m.

The Chair recognized Sen. Miller (49th) who made a motion that **HB 779 Do Pass (LC 28 9581S)**. Sen. Jackson (2nd) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 779 DO PASS (LC 28 9581S)

[HB 808](#) (Rep. Momtahan, 17th, LC 39 2504S) “Alternative ad valorem tax; motor vehicles”; revise a definition

The Chair recognized Rep. Martin Momtahan (17th) for the purpose of presenting the bill. Rep. Momtahan (17th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Miller (49th) who made a motion that **HB 808 Do Pass (LC 39 2504S)**. Sen. Payne (54th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 808 Do Pass (LC 39 2504S)

HB 846 (Rep. Corbett, 174th, LC 43 1586S) “Revenue and taxation; interest paid on refunds of overpayments of taxes and past due taxes shall be equal to the bank prime loan rate”; provide

The Chair recognized Rep. John Corbett (174th) for the purpose of presenting the bill. Rep. Corbett (174th) presented the bill to the Committee.

The Chair opened the floor for public comment. He recognized the following:

Testimony in support of the bill:

Roy Bowen of the Georgia Association of Manufacturers

Amy Oneacre of the Georgia Department of Revenue

Testimony in opposition to the bill:

None

The Chair opened the floor for debate and amendment.

Committee Recommendation: HB 846 (LC 43 1586S) No Action Taken

Chairman Hufstetler (52nd) adjourned the meeting at 2:10 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
June 15, 2020

The Senate Committee on Finance held a meeting on Monday, June 15th at 1:00 p.m. in Room 450 of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. John Albers (56th) Vice-Chairman
Sen. Chuck Payne (54th) Secretary (*Arrived late*)
Sen. Ellis Black (8th) (Ex-Officio) (*Arrived late*)
Sen. Steve Gooch (51st) (*Arrived late*)
Sen. Bill Heath (31st) (*Arrived late*)
Sen. Lester Jackson (2nd)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd) (*Arrived late*)
Sen. Butch Miller (49th)
Sen. Bruce Thompson (14th)

NOTE: Sen. Bill Cowsert (46th) was absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:02 p.m.

NOTE: Sen. Heath (31st) and Sen. Black (8th) arrived at 1:03 p.m.

[HB 949](#) (Rep. Carson, 46th, LC 43 1631S) “Revenue and taxation; define ‘Internal Revenue Code’ and ‘Internal Revenue Code of 1986’ and thereby incorporate certain provisions of the federal law into Georgia law”; define the terms

The Chair stated that HB 949 would receive a hearing only.

The Chair recognized Rep. John Carson (46th) for the purpose of presenting the bill. Rep. Carson (46th) presented the bill to the Committee.

NOTE: Sen. Rhett (33rd) arrived at 1:05 p.m. and Sen. Payne (54th) arrived at 1:07 p.m.

The Chair opened the floor for public comment. He recognized the following:

NOTE: Sen. Jackson (2nd) left the meeting.

Testimony in support of the bill:
John Foster of the Department of Revenue

Testimony in opposition to the bill:
None

The Chair opened the floor for debate and amendment.

NOTE: Sen. Jackson (2nd) returned at 1:14 p.m.

Committee Recommendation: HB 949 (LC 43 1631S) No Action Taken

Chairman Hufstetler (52nd) adjourned the meeting at 1:32 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
June 18, 2020

The Senate Committee on Finance held a meeting on Thursday, June 18th at 3:15 p.m. in Room 450 of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. John Albers (56th) Vice-Chairman
Sen. Chuck Payne (54th) Secretary
Sen. Ellis Black (8th) (Ex-Officio)
Sen. Steve Gooch (51st) (*Arrived late*)
Sen. Bill Heath (31st) (*Arrived late*)
Sen. Lester Jackson (2nd) (*Arrived late*)
Sen. Nan Orrock (36th) (*Arrived late*)
Sen. Michael “Doc” Rhett (33rd)
Sen. Bruce Thompson (14th)

NOTE: Sen. Bill Cowsert (46th) and Sen. Butch Miller (49th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:20 p.m.

[HB 949](#) (Rep. Carson, 46th, LC 43 1631S) “Revenue and taxation; define ‘Internal Revenue Code’ and ‘Internal Revenue Code of 1986’ and thereby incorporate certain provisions of the federal law into Georgia law”; define the terms

The Chair recognized Rep. John Carson (46th) for the purpose of presenting the bill. Rep. Carson (46th) presented the bill to the Committee.

NOTE: Sen. Jackson (2nd) arrived at 3:23 p.m. and Sen. Orrock (36th) arrived at 3:26 p.m.

The Chair opened the floor for public comment. He recognized the following:

Testimony in support of the bill:

John Foster of the Department of Revenue

Testimony in opposition to the bill:

None

The Chair opened the floor for debate and amendment.

The Chair indicated that the substitute language from HB 949 (LC 43 1678S) will be added to another bill.

Committee Recommendation: HB 949 (LC 43 1678S) No Action Taken

HB 846 (Rep. Corbett, 174th, LC 43 1586S) “Revenue and taxation; interest paid on refunds of overpayments of taxes and past due taxes shall be equal to the bank prime loan rate”; provide

The Chair recognized Rep. John Corbett (174th) for the purpose of presenting the bill. Rep. Corbett (174th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who **made a motion** that on line 38 they strike the words “both state and” and that on line 44 they strike the words “state and”. Sen. Thompson (14th) seconded the motion. The motion passed unanimously.

The Chair recognized Sen. Albers (56th) who **made a motion to add** the language from the proposed substitute to HB 949 (LC 43 1678S) into Section 1 of HB 846. Sen. Jackson (2nd) seconded the bill. The motion passed unanimously.

The Chair indicated his preference that the adopted amendments be included in a perfected committee substitute.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 846 Do Pass by Substitute**. Sen. Thompson (14th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 846 DO PASS BY SUBSTITUTE (LC 43 1679S)

NOTE: Sen. Heath (31st) arrived at 3:41 p.m.

HB 1037 (Rep. Dollar, 45th, LC 43 1629S) “Georgia Entertainment Industry Investment Act; move certain sound recordings from qualified production activities to production expenditures”

The Chair indicated that HB 1037 will be heard at a later date.

Committee Recommendation: HB 1037 (LC 43 1629S) No action was taken.

HB 1035 (Rep. Martin, 49th, LC 43 1630S) “Sales and use tax; certain tax exemptions; repeal sunset provisions”

NOTE: Sen. Gooch (8th) arrived at 3:43 p.m.

The Chair presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 1035 Do Pass by Substitute (LC 43 1672S)**. Sen. Thompson (14th) seconded the motion. The motion passed by a vote of 7 – 2.

Sen. Albers (56th), Sen. Payne (54th), Sen. Gooch (51st), Sen. Heath (31st), Sen. Black (8th), Sen. Thompson (14th), and Sen. Orrock (36th) voted in favor of the bill.

Sen. Jackson (2nd) and Sen. Rhett (33rd) voted against the bill.

Committee Recommendations: HB 1035 (LC 43 1672S) Do Pass by Substitute

HB 807 (Rep. Momtahan, 17th, LC 43 1575S) “Revenue and taxation; allow businesses to provide affidavits of certified public accountants in lieu of tax returns”

The Chair recognized Rep. Martin Momtahan (17th) for the purpose of presenting the bill. Rep. Momtahan (17th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Heath (31st) who made a motion that **HB 807 Do Pass**. Sen. Gooch (51st) seconded the motion.

The Chair indicated that HB 807 would receive a hearing only. Sen. Heath (31st) then withdrew his motion.

Committee Recommendation: HB 807 (LC 43 1575S) No action was taken.

Chairman Hufstetler (52nd) adjourned the meeting at 4:12 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
June 19, 2020

The Senate Committee on Finance held a meeting on Friday, June 19th at 4:15 p.m. in the Senate Mezzanine in the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. John Albers (56th) Vice-Chairman (*Arrived late*)
Sen. Chuck Payne (54th) Secretary
Sen. Ellis Black (8th) (Ex-Officio)
Sen. Steve Gooch (51st) (*Arrived late*)
Sen. Lester Jackson (2nd)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd)
Sen. Bruce Thompson (14th)

NOTE: Sen. Bill Cowsert (46th), Sen. Chuck Payne (54th), Sen. Butch Miller (49th), and Sen. Bill Heath (31st) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 4:20 p.m.

[SR 435](#) (Sen. Robertson, 29th, LC 119 0485) “State of Georgia; cigarette excise tax; urge increase”

The Chair stated that SR 435 would receive a Hearing Only.

The Chair recognized Sen. Randy Robertson (29th) for the purpose of presenting the resolution to the Committee. Sen. Robertson (29th) presented the resolution to the Committee.

The Chair opened the floor for debate and amendment.

Committee Recommendation: SR 435 (LC 119 0485) No action taken

NOTE: Sen. Albers (56th) arrived late.

[HB 882](#) (Rep. Houston, 170th, LC 43 1447) “Sales and use tax; exemption for the sale of food and food ingredients to qualified food banks; eliminate sunset period”

The Chair presented the bill to the Committee.

NOTE: Sen. Gooch arrive at 4:30 p.m.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Thompson (14th) who made a motion to increase the tax amount on cigarettes from \$0.62 to \$1.35 per pack of 20 cigarettes. Sen. Albers (56th) seconded the motion. The motion passed with a vote of 5 – 2.

Sen. Albers (56th), Sen. Payne (54th), Sen. Jackson (2nd), Sen. Orrock (36th), Sen. Rhett (33rd), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Gooch (51st) and Sen. Black (8th) voted against the motion.

The Chair indicated his preference that the adopted amendments be incorporated into a perfected Committee Substitute.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 882 Do Pass by Substitute**. Sen. Orrock (36th) seconded the motion. The motion passed with a vote of 5 – 2.

Sen. Albers (56th), Sen. Payne (54th), Sen. Jackson (2nd), Sen. Orrock (36th), Sen. Rhett (33rd), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Gooch (51st) and Sen. Black (8th) voted against the motion.

Committee Recommendation: HB 882 (LC 43 1685S) Do Pass by Substitute

Chairman Hufstetler (52nd) adjourned the meeting at 4:33 p.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
June 22, 2020

The Senate Committee on Finance held a meeting on Monday, June 22nd at 11:00 a.m. in Room 450 of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd) Chairman
Sen. John Albers (56th) Vice-Chairman
Sen. Chuck Payne (54th) Secretary
Sen. Bill Heath (31st)
Sen. Lester Jackson (2nd)
Sen. Nan Orrock (36th) (*Arrived late*)
Sen. Michael “Doc” Rhett (33rd) (*Arrived late*)
Sen. Bruce Thompson (14th)

NOTE: Sen. Bill Cowsert (46th), Sen. Butch Miller (49th), Sen. Ellis Black (8th), and Sen. Steve Gooch (51st) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 11:04 a.m.

[HB 901](#) (Rep. Cheokas, 138th, LC 45 0419S) “Georgia Environmental Finance Authority; power to make loan commitments and loans to local governments and nongovernment agencies for projects that permanently protect land and water; provide”

The Chair recognized Rep. Mike Cheokas (138th) for the purpose of presenting the bill to the Committee. Rep. Cheokas (138th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Rhett (33rd) arrived at 8:08 a.m. Sen. Orrock (36th) arrived at 8:09 a.m.

The Chair recognized Sen. Albers (56th) who made a motion to **amend HB 901 (LC 45 0419S)** by including language suggested by the Georgia Office of Treasury that would authorize the Office of the State Treasurer to invest state funds in money market funds. Sen. Heath (31st) seconded the motion. The motion passed unanimously.

The Chair recognized Sen. Albers (56th) who made a motion **HB 901 Do Pass by Substitute**. Sen. Payne (54th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 901 Do Pass by Substitute (LC 44 1523S)

[HB 807](#) (Rep. Momtahan, 17th, LC 43 1575) “Revenue and taxation; allow businesses to provide affidavits of certified public accountants in lieu of tax returns”

The Chair presented the bill to the committee.

The Chair opened the floor to debate and amendment.

The Chair recognized Sen. Albers (56th) who motioned that **HB 807 Do Pass by Substitute (LC 43 1680S)**. Sen. Orrock (36th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 807 (LC 43 1680S) Do Pass by Substitute

HB 1037 (Rep. Dollar, 45th, LC 43 1629S) “Georgia Entertainment Industry Investment Act; move certain sound recordings from qualified production activities to production expenditures”

The Chair presented the bill to the committee.

The Chair opened the floor to debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 1037 Do Pass by Substitute (LC 43 1686S)**. Sen. Jackson (2nd) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1037 Do Pass by Substitute (LC 43 1686S)

Chairman Hufstetler (52nd) adjourned the meeting at 11:17 a.m.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

/s/ Diego Santana, Recording Secretary