

**SENATE COMMITTEE ON FINANCE
2021-2022 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. 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. Billy Hickman

District 4
P.O. Box 25
Statesboro, GA 30459

Sen. Lester Jackson

District 2
1501 Abercorn Street
Savannah, GA 31401

Sen. Burt Jones

District 25
264 Alabama Boulevard
Jackson, GA 30233

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
2021-2022 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
Wednesday, January 26, 2022

The Senate Committee on Finance held a meeting on Wednesday, January 26th at 3:00 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. Bill Cowsert (46th) (Ex-Officio) (*Left Early*)
Sen. Steve Gooch (51st) (*Left Early*)
Sen. Billy Hickman (4th)
Sen. Nan Orrock (36th) (*Arrived Late*)
Sen. Butch Miller (49th) (*Left Early*)
Sen. Michael “Doc” Rhett (33rd)

NOTE: Sen. Lester Jackson (2nd), Sen. Burt Jones (25th), and Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:02 p.m.

HB 302 (Rep. Momtahan, 17th, LC 28 0223S) Revenue and taxation; proceeds of local government regulatory fees be used to pay for regulatory activity; require

The Chair stated that HB 302 would receive a hearing only.

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

NOTE: Sen. Orrock (36th) arrived at 3:06pm.

NOTE: Sen. Gooch (51st) left at 3:18pm.

NOTE: Sen. Miller (49th) left at 3:22pm.

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

Testimony Neutral to the Bill:

James Martin of Building Officials Association of Georgia
Cody Gunn of Building Officials Association of Georgia
Joel Rodriguez of Building Officials Association of Georgia

NOTE: Sen. Albers (56th) left at 3:24 pm.

NOTE: Sen. Miller (49th) returned at 3:26 pm.

NOTE: Sen. Cowsert (46th) left early at 3:26 pm.

Testimony in favor of the Bill:

Austin Hackney of Home Builders Association of Georgia

NOTE: Sen. Miller (49th) left early at 3:33 pm.

NOTE: Sen. Albers (56th) returned at 3:33 pm.

NOTE: Sen. Payne (54th) arrived 3:39 pm.

Les Schneider of Wimberly, Lawson, Steckel, Schneider & Stine

NOTE: Sen. Hickman (4th) left and returned at 3:53 pm.

Tucker Green of Conditioned Air Association of Georgia

Brad Mock of Georgia Association of Realtors

Jon Walker of the City of Chamblee

Testimony in opposition to the Bill:

Ryan Bowersox of Georgia Municipal Association

Todd Edwards of the Association County Commissioners of Georgia

Committee Recommendation: HB 302 (LC 28 0223S) No action was taken

Chairman Hufstetler (52nd) adjourned the meeting at 4:19 pm

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Tuesday, February 2, 2022

The Senate Committee on Finance held a meeting on Tuesday, February 2nd at 3:00 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
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Steve Gooch (51st) (*Arrived Late*) (*Left Early*)
Sen. Billy Hickman (4th)
Sen. Lester Jackson (2nd) (*Arrived Late*)
Sen. Nan Orrock (36th) (*Arrived Late*)
Sen. Michael "Doc" Rhett (33rd) (*Arrived Late*)
Sen. Bruce Thompson (14th) (*Left Early*)

NOTE: Sen. Butch Miller (49th) and Sen. Burt Jones (25th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:05 p.m.

NOTE: Sen. Orrock (36th) arrived at 3:06 p.m.

SB 361 (Sen. Walker III, 20th, LC 43 2159) "**Law Enforcement Strategic Support Act**" or "**LESS Crime Act**"; enact

The Chair recognized Sen. Larry Walker III (20th) and Lt. Governor Geoff Duncan for the purpose of presenting the bill. Sen. Walker III (20th) and Lt. Governor Duncan presented the bill to the Committee.

NOTE: Sen. Rhett (33rd) arrived at 3:08 p.m. Sen. Gooch (51st) arrived at 3:09 p.m. Sen. Jackson (2nd) arrived at 3:10 p.m. and Sen. Cowsert (46th) arrived at 3:22 p.m.

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

Testimony in favor of the Bill:

Dave Wilkinson of the Atlanta Police Foundation
Terry Norris of the Georgia Sheriffs' Association

Testimony in opposition to the Bill:

None

NOTE: Sen. Hickman (4th) left at 3:42 pm.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **SB 361 Do Pass by Substitute (LC 43 2238S)**. Sen. Thompson (14th) seconded the motion.

NOTE: Sen. Hickman (4th) returned at 3:45 p.m.

The motion passed unanimously.

Committee Recommendation: SB 361 DO PASS BY SUBSTITUTE (LC 43 2238S)

SB 370 (Sen. Cowsert, 46th, LC 43 2189) "Fostering Success Act"; enact

The Chair recognized Sen. Cowsert (46th) and Lt. Governor Duncan for the purpose of presenting the bill. Sen. Cowsert (46th) and Lt. Governor Duncan presented the bill to the Committee.

NOTE: Sen. Thompson (14th) and Sen. Gooch (51st) left at 3:46 p.m.

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

Testimony in favor of the Bill:

Pam Parish of Connection Homes

Kim Jones of NAMI GA

Testimony in opposition to the Bill:

None

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **SB 370 Do Pass by Substitute (LC 43 2243S)**. Sen. Orrock (36th) seconded the motion.

The Chair recognized Sen. Cowsert who made a motion to amend the proposed substitute by adding on line 50 “made during the taxable year” between “funds” and “by” as well as on line 200 strike “(a)(3)(C)(ii)” and replace it with “(a)(4)(C)(ii)”. Sen. Albers (56th) seconded the motion. The motion passed unanimously.

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

The Chair recognized Sen. Albers (56th) who made a motion that **SB 370 Do Pass by Substitute**. Sen. Orrock (36th) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 370 DO PASS BY SUBSTITUTE (LC 43 2250S)

Chairman Hufstetler (52nd) adjourned the meeting at 4:17 pm

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Wednesday, February 23, 2022

The Senate Committee on Finance held a meeting on Wednesday, February 23rd, 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
Sen. Chuck Payne (54th), Secretary (*Arrived Late*)
Sen. Steve Gooch (51st) (*Arrived Late*)
Sen. Billy Hickman (4th)
Sen. Lester Jackson (2nd) (*Arrived Late*)
Sen. Burt Jones (25th)
Sen. Nan Orrock (36th) (*Arrived Late*)
Sen. Michael “Doc” Rhett (33rd) (*Arrived Late*)

NOTE: Sen. Butch Miller (49th), Sen. Bruce Thompson (14th), and Sen. Bill Cowsert (46th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:05 p.m.

SB 405 (Sen. Harbison, 15th, LC 34 5791) **Exempt certain nonprofit organizations supporting veterans from paying sales tax**

The Chair indicated that SB 405 will be receiving a hearing only.

The Chair recognized Sen. Ed Harbison (15th) for the purpose of presenting the bill. Sen. Harbison (15th) presented the bill to the Committee.

NOTE: Sen. Payne (54th) and Sen. Orrock (36th) arrived at 3:07 pm.

NOTE: Sen. Jackson (2nd) arrived at 3:09 pm.

The Chair opened the floor for debate and amendment.

Committee Recommendation: SB 405 (LC 34 5791) No action was taken

SB 511 (Sen. Anderson, 24th, LC 43 2263) **County Boards of Equalization; handling of appeals of property tax assessments; revise certain deadlines**

The Chair recognized Sen. Lee Anderson (24th) for the purpose of presenting the bill. Sen. Anderson (24th) presented the bill to the Committee.

NOTE: Sen. Rhett (33rd) arrived at 3:13 pm.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **SB 511 Do Pass by Substitute (LC 43 2297S)**. Sen. Jones (25th) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 511 DO PASS BY SUBSTITUTE (LC 43 2297S)

SB 474 (Sen. Summers, 13th, LC 43 2253) provide for a state-wide exemption from all ad valorem taxes for aircraft used for the aerial application of fertilizers, pesticides, herbicides, fungicides, seeds, or other agricultural products

The Chair recognized Sen. Carden Summers (13th) for the purpose of presenting the bill. Sen. Summers (13th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

Committee Recommendation: SB 474 (LC 43 2253) No Action Was Taken

SB 520 (Sen. Mullis, 53rd, LC 47 1386) Revenue and Taxation; multiple municipalities to levy and collect taxes for an independent school system; provide

The Chair indicated that SB 520 will be receiving a hearing only.

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

The Chair opened the floor for debate and amendment.

NOTE: Sen. Gooch (51st) arrived at 3:27 p.m.

Committee Recommendation: SB 520 (LC 47 1386) No Action Was Taken

Chairman Hufstetler (52nd) adjourned the meeting at 3:47 pm

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Monday, February 28, 2022

The Senate Committee on Finance held a meeting on Monday, February 28th, 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 (*Arrived Late*)
Sen. Chuck Payne (54th), Secretary
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Steve Gooch (51st) (*Arrived Late*) (*Left Early*)
Sen. Billy Hickman (4th)
Sen. Burt Jones (25th)
Sen. Butch Miller (49th) (*Arrived Late*)
Sen. Nan Orrock (36th) (*Arrived Late*) (*Left Early*)
Sen. Michael “Doc” Rhett (33rd)
Sen. Bruce Thompson (14th) (*Left Early*)

NOTE: Sen. Lester Jackson (2nd) was absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:20 p.m.

SB 474 (Sen. Summers, 13th, LC 43 2253) provide for a state-wide exemption from all ad valorem taxes for aircraft used for the aerial application of fertilizers, pesticides, herbicides, fungicides, seeds, or other agricultural products

NOTE: Sen. Miller (49th) arrived at 1:21 p.m.

The Chair recognized Sen. Carden Summers (13th) for the purpose of presenting the bill. Sen. Summers (13th) 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 to add** the word “exclusively” after “used” in line 3, line 12, and line 24. Sen. Thompson (14th) seconded the motion. The motion passed unanimously.

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

The Chair recognized Sen. Miller (49th) who made a motion **SB 474 Do Pass by Substitute**. Sen. Thompson (14th) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 474 DO PASS BY SUBSTITUTE (LC 43 2324S)

SB 526 (Sen. Halpern, 39th, LC 43 2269) Excise Tax; optional return of funds by a destination marketing organization to certain jurisdictions levying the tax; provide

The Chair indicated that SB 526 would receive a hearing only.

The Chair recognized Sen. Sonya Halpern (39th) for the purpose of presenting the bill. Sen. Halpern (39th) presented the bill to the Committee.

NOTE: Sen. Orrock (36th) and Sen. Cowsert (46th) arrived at 1:23 p.m.

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

Testimony in favor of the Bill:

Mayor Deana Holiday Ingraham of the City of East Point

Testimony in opposition to the Bill:

Lee Hughes of Georgia Association of Convention and Visitors Bureaus

Jim Sprouse of Georgia Hotel and Lodging Association

NOTE: Sen. Albers (56th) arrived at 1:30 p.m.

NOTE: Sen. Gooch (51st) arrived at 1:33 p.m.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Thompson (14th) left early at 1:44 p.m.

Committee Recommendation: SB 526 (LC 43 2269) No Action Was Taken

NOTE: Sen. Gooch (51st) left early at 1:45 p.m.

NOTE: Sen. Orrock (36th) left early at 1:46 p.m.

Chairman Hufstetler (52nd) adjourned the meeting at 1:46 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Wednesday, March 2, 2022

The Senate Committee on Finance held a meeting on Wednesday, March 2, at 3:00 p.m. in Room 450 of the Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman
Sen. John Albers (56th), Vice-Chairman (*Left Early*)
Sen. Chuck Payne (54th), Secretary
Sen. Bill Cowsert (46th) (Ex-Officio) (*Left Early*)
Sen. Steve Gooch (51st) (*Arrived Late*)
Sen. Billy Hickman (4th) (*Left Early*)
Sen. Lester Jackson (2nd)
Sen. Burt Jones (25th) (*Arrived Late*)
Sen. Butch Miller (49th) (*Arrived Late*)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd) (*Arrived Late*)

NOTE: Sen. Bruce Thompson (14th) was absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:05 p.m.

SB 497 (Sen. Mullis, 53rd, LC 43 2218) **Relating to county and municipal levies on public accommodations charges for the promotion of tourism, conventions, and trade shows, to revise**

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

The Chair opened the floor for debate and amendment.

NOTE: Sen. Jones (25th) and Sen. Gooch (51st) arrived at 3:07 p.m.

NOTE: Sen. Rhett (33rd) arrived at 3:09 p.m.

NOTE: Sen. Miller (49th) arrived at 3:16 p.m.

Committee Recommendation: SB 497 (LC 43 2218) No Action Was Taken

SB 516 (Sen. Robertson, 29th, LC 51 0111) **Solid Waste management; Environmental Protection Division to contract with the Department of Revenue to collect certain fees; require**

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

Allie Kelly of The Ray

Richard E. Dunn of the Georgia Environmental Protection Division

Chip Koplin of Georgia Recyclers Association

Testimony in opposition to the Bill:

Kevin Peery of Georgia's Beverage Association

NOTE: Sen. Gooch (51st) left at 3:42 p.m.

NOTE: Sen. Hickman (4th) left at 3:46 p.m.

NOTE: Sen. Gooch (51st) returned at 3:47 p.m.

NOTE: Sen. Cowsert (46th) left at 3:48 p.m.

NOTE: Sen. Albers (56th) left at 3:49 p.m.

The Chair opened the floor for debate and amendment.

Committee Recommendation: SB 516 (LC 51 0111) No Action Was Taken

Chairman Hufstetler (52nd) adjourned the meeting at 4:05 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Friday, March 4, 2022

The Senate Committee on Finance held a meeting on Friday, March 4th, 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
Sen. Billy Hickman (4th)
Sen. Burt Jones (25th) (*Arrived Late*)
Sen. Butch Miller (49th) (*Arrived Late*)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd)

NOTE: Sen. Bill Cowsert (46th), Sen. Steve Gooch (51st), Sen. Lester Jackson (2nd), and Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:26 p.m.

NOTE: Sen. Miller (49th) arrived at 1:27 p.m.

SB 516 (Sen. Robertson, 29th, LC 51 0111) Solid Waste management; Environmental Protection Division to contract with the Department of Revenue to collect certain fees; require

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

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Robertson (29th) who offered the amendment (AM 43 0210).

NOTE: Sen. Jones (25th) arrived at 1:28 p.m.

The Chair recognized Sen. Albers (56th) who **made a motion that the amendment (AM 43 0210)** be adopted. Sen. Miller (49th) seconded the motion. The motion passed unanimously.

The Chair recognized Sen. Robertson (29th) who offered the bill be further amended by striking the term “all” on line 14 and inserting in its place “(1) It’s the intent of the General Assembly that 10% of all”. By striking the word “shall” on line 15 and inserting in its place “should”. By striking all of line 16 and the terms “(1) Ten percent of funds shall be reserved for or” from line 17. By striking the term “shall” from line 21 and inserting in its place “should”. The Chair

recognized Sen. Albers (56th) who **made a motion these amendments** should be adopted. Sen. Payne (54th) seconded the motion. The motion passed unanimously.

The Chair recognized Sen. Albers (56th) who made a motion to strike the terms “from Fiscal Year 2018 to Fiscal Year 2022” on line 25 and inserting in its place “beginning 2023”. By striking the terms “The director shall ensure that future expenditures maintain such proportions in future fiscal years” on lines 28 and 29 and inserting in its place “The director shall report such proportions to the Speaker of the House of Representatives and the President of the Senate”. Sen. Payne (54th) seconded the motion. 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 **SB 516 Do Pass by Substitute**. Sen. Miller (49th) seconded the motion. The motion passed unanimously.

Committee Recommendation: SB 516 DO PASS BY SUBSTITUTE (LC 43 2342S)

Chairman Hufstetler (52nd) adjourned the meeting at 1:48 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Monday, March 7, 2022

The Senate Committee on Finance held a meeting on Monday, March 7th, 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
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Steve Gooch (51st) (*Arrived Late*)
Sen. Billy Hickman (4th)
Sen. Lester Jackson (2nd) (*Arrived Late*)
Sen. Butch Miller (49th)
Sen. Nan Orrock (36th) (*Arrived Late*)
Sen. Michael “Doc” Rhett (33rd)

NOTE: Sen. Burt Jones (25th), and Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:03 p.m.

NOTE: Sen. Gooch (51st) arrived at 1:05 p.m.

[HB 1302](#) (Rep. Bonner, 72nd, LC 43 2289-ECS) Income tax; one-time tax credit for taxpayers who filed returns for both 2020 and 2021 taxable years; provide

The Chair recognized Rep. Josh Bonner (72nd) for the purpose of presenting the bill. Rep. Bonner (72nd) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Cowsert (46th) arrived at 1:10 p.m.

The Chair recognized Sen. Gooch (51st) who made a motion **HB 1302 Do Pass (LC 43 2289-ECS)**. Sen. Albers (56th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1302 DO PASS (LC 43 2289-ECS)

NOTE: Sen. Orrock (36th) arrived at 1:11 p.m.

[HB 1320](#) (Rep. Knight, 130th, LC 43 2261) Revenue and taxation; Internal Revenue Code and Internal Revenue Code of 1986; define terms and incorporate certain provisions of federal law into Georgia law

The Chair recognized Rep. David Knight (130th) for the purpose of presenting the bill to the Committee. Rep. Knight (130th) presented the bill to the Committee.

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

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

Testimony in favor of the Bill:

Stephen DeBaun of Georgia Department of Revenue

Testimony in opposition to the Bill:

None

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Miller (49th) who made a motion that **HB 1320 DO PASS (LC 43 2261)**. Sen. Albers (56th) seconded the bill. The motion passed unanimously.

Committee Recommendation: HB 1320 DO PASS (LC 43 2261)

Chairman Hufstetler (52nd) adjourned the meeting at 1:20 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Wednesday, March 9, 2022

The Senate Committee on Finance held a meeting on Wednesday, March 9th, at 3:00 p.m. in Room 450 of the State Capitol.

The following members were in attendance:

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

NOTE: Sen. John Albers (56th), Sen. Burt Jones (25th), and Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:02 p.m.

HB 1064 (Rep. Petrea, 166th, LC 43 2172-EC) **Income tax; certain retirement income for military service; provide exemption**

The Chair recognized Rep. Jesse Petrea (166th) for the purpose of presenting the bill. Rep. Petrea (166th) presented the bill to the Committee.

NOTE: Sen. Cowsert (46th) arrived at 3:05 p.m.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Gooch (51st) arrived at 3:07 p.m.

NOTE: Sen. Payne (54th) arrived at 3:08 p.m.

The Chair recognized Sen. Gooch (51st) who made a motion that **HB 1064 Do Pass (LC 43 2172-EC)**. Sen. Hickman (4th) seconded the motion. The motion passed by a vote of 7-1.

Sen. Payne (54th), Sen. Cowsert (46th), Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Miller (49th), and Sen. Rhett (33rd) voted in favor of the motion.

Sen. Orrock (36th) voted against the motion.

Committee Recommendation: HB 1064 DO PASS (LC 43 2172-EC)

NOTE: Sen. Cowsert (46th) left at 3:15 p.m.

SB 323 (Sen. Miller, 49th, LC 43 2075) Revenue and Taxation; state income tax; repeal in its entirety

The Chair recognized Sen. Miller (49th) and Steve Tippins for the purpose of presenting the bill. Sen. Miller (49th) and Mr. Tippins presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Cowsert (46th) returned at 3:18.

NOTE: Sen. Cowsert (46th) left early at 3:33 p.m.

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

Testimony in favor of the Bill:

Jim Duffe of FairTax GA

Testimony in opposition to the Bill:

None

Committee Recommendation: SB 323 (LC 43 2075) No action was taken.

SB 390 (Sen. Jackson, 2nd, LC 34 5793) State Income Tax; all income paid to individuals 60 years of age or older who have been residents of Georgia for ten years; exclude from state income tax

The Chair recognized Sen. Jackson (2nd) for the purpose of presenting the bill. Sen. Jackson (2nd) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Gooch (51st) left early at 3:41 p.m. Sen. Miller (49th) left early at 3:42 p.m.

Committee Recommendation: SB 390 (LC 34 5793) No action was taken.

Chairman Hufstetler (52nd) adjourned the meeting at 3:45 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Tuesday, March 15, 2022

The Senate Committee on Finance held a meeting on Tuesday, March 15th at 3:00 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. Bill Cowsert (46th) (Ex-Officio)
Sen. Steve Gooch (51st)
Sen. Billy Hickman (4th)
Sen. Lester Jackson (2nd)
Sen. Burt Jones (25th) (*Arrived Late*)
Sen. Butch Miller (49th)
Sen. Nan Orrock (36th) (*Arrived Late*)
Sen. Bruce Thompson (14th)

NOTE: Sen. Chuck Payne (54th) and Sen. Michael “Doc” Rhett (33rd) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:01 p.m.

NOTE: Sen. Jones (25th) and Sen. Orrock (36th) arrived at 3:02 p.m.

HB 304 (Rep. Lott, 122nd, LC 43 2370S) Revenue and taxation; medical equipment and supplies manufacturers and pharmaceutical and medicine manufacturers; provide tax credit

The Chair recognized Rep. Jodi Lott (122nd) for the purpose of presenting the bill. Rep. Lott (122nd) 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 304 (LC 43 2370S) Do Pass**. Sen. Cowsert (46th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 304 Do Pass (LC 43 2370S)

Chairman Hufstetler (52nd) adjourned the meeting at 3:09 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Monday, March 21, 2022

The Senate Committee on Finance held a meeting on Monday, March 21st, 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 (*Arrived Late*)
Sen. Chuck Payne (54th), Secretary
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Steve Gooch (51st)
Sen. Billy Hickman (4th)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd) (*Arrived Late*)

NOTE: Sen. Lester Jackson (2nd), Sen. Burt Jones (25th), Senator Butch Miller (49th), and Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 1:03 p.m.

HB 1058 (Rep. Williamson, 115th, LC 50 0350ERS) **Income tax; affiliated corporations file separate or consolidated returns; provisions**

The Chair recognized Rep. Bruce Williamson (115th) for the purpose of presenting the bill. Rep. Williamson (115th) presented the bill to the Committee.

NOTE: Sen. Cowsert (46th) arrived at 1:07pm.

NOTE: Sen. Rhett (33rd) arrived at 1:09 p.m.

The Chair opened the floor for debate and amendment.

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

Testimony in favor of the bill:

John Feldman

Testimony in opposition to the bill:

None

Committee Recommendation: HB 1058 (LC 50 0350ERS) No action was taken.

HB 424 (Rep. Williamson, 115th, LC 43 2376S) Income tax; change certain definitions

The Chair recognized Rep. Williamson (115th) for the purpose of presenting the bill. Rep. Williamson (115th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Gooch (51st) who made a motion that **HB 424 Do Pass (LC 43 2376S)**. Sen. Cowsert (46th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 424 DO PASS (LC 43 2376S)

HR 732 (Rep. Martin, 49th, LC 43 2271S) Local government; date temporary loans are payable from end of calendar year to fiscal year; change – CA

The Chair recognized Rep. Chuck Martin (49th) for the purpose of presenting the bill. Rep. Martin (49th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

Committee Recommendation: HR 732 (LC 43 2271S) No action was taken.

HB 1224 (Rep. Martin, 49th, LC 43 2334S) Ad valorem tax; language required to be included in the notices of current assessment; revise

The Chair recognized Rep. Martin (49th) for the purpose of presenting the bill. Rep. Martin (49th) presented the bill to the Committee.

NOTE: Sen. Albers (56th) arrived at 1:27 p.m.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 1224 Do Pass (LC 43 2334S)**. Sen. Hickman (4th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1224 DO PASS (LC 43 2334S)

HR 594 (Rep. Smith, 70th, LC 43 2312S) County and municipal governing authorities; grant temporary tax relief to properties severely damaged or destroyed as a result of a disaster and located within a nationally declared disaster area; provide – CA

The Chair recognized Rep. Lynn Smith (70th) for the purpose of presenting the bill. Rep. Smith (70th) 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 **HR 594 Do Pass (LC 43 2312S)**. Sen. Albers (56th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HR 594 DO PASS (LC 43 2312S)

HB 896 (Rep. Crowe, 110th, LC 43 2151) Revenue and taxation; update population bracket and census date for a certain property tax exemption for certain leased property

The Chair recognized Rep. Clint Crowe (110th) for the purpose of presenting the bill. Rep. Crowe (110th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

Committee Recommendation: HB 896 (LC 43 2151) No action was taken.

Chairman Hufstetler (52nd) adjourned the meeting at 1:43 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Wednesday, March 23, 2022

The Senate Committee on Finance held a meeting on Wednesday, March 23rd, 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 (*Left Early*)
Sen. Chuck Payne (54th), Secretary
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Steve Gooch (51st) (*Arrived Late*) (*Left Early*)
Sen. Billy Hickman (4th)
Sen. Lester Jackson (2nd)
Sen. Burt Jones (25th) (*Left Early*)
Sen. Nan Orrock (36th) (*Arrived Late*)
Sen. Michael “Doc” Rhett (33rd) (*Arrived Late*)
Sen. Bruce Thompson (14th) (*Arrived Late*) (*Left Early*)

NOTE: Sen. Butch Miller (49th) was absent.

Chairman Hufstetler (52nd) called the meeting to order at 3:11 p.m.

NOTE: Sen. Rhett (33rd) arrived at 3:11 p.m.

[HB 896](#) (Rep. Crowe, 110th, LC 43 2151) Revenue and taxation; update population bracket and census date for a certain property tax exemption for certain leased property

The Chair recognized Rep. Clint Crowe (110th) for the purpose of presenting the bill. Rep. Crowe (110th) 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 896 (LC 43 2151) Do Pass**. Sen. Jones (25th) seconded the motion. The motion passed unanimously.

NOTE: Sen. Thompson (14th) arrived at 3:13 p.m.

Committee Recommendation: HB 896 Do Pass (LC 43 2151)

HB 1058 (Rep. Williamson, 115th, LC 50 0350ERS) Income tax; affiliated corporations file separate or consolidated returns; provisions

The Chair recognized Rep. Bruce Williamson (115th) for the purpose of presenting the bill. Rep. Williamson (115th) presented the bill to the Committee.

The Chair opened the floor for debate.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 1058 (50 0350ERS) Do Pass**. Sen. Hickman (4th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1058 Do Pass (LC 50 0350ERS)

HB 1034 (Rep. Wiedower, 119th, LC 50 0292) Sales and use tax; exemption for sales of admissions to nonrecurring major sporting events; revise

The Chair recognized Rep. Marcus Wiedower (119th) for the purpose of presenting the bill. Rep. Wiedower (119th) presented the bill to the Committee.

NOTE: Sen. Cowsert (46th), Sen. Gooch (51st), and Sen. Orrock (36th) arrived at 3:16 p.m.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Thompson (14th) who made a motion that **HB 1034 Do Pass (LC 50 0292)**. Sen. Albers (56th) seconded the motion. The motion passed with a 9 – 1 vote.

Sen. Albers (56th), Sen. Payne (54th), Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Jones (25th), Sen. Orrock (36th), Sen. Rhett (33rd), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Cowsert (46th) voted against the motion.

Committee Recommendation: HB 1034 Do Pass (LC 50 0292)

HB 586 (Rep. Watson, 172nd, LC 43 1966) “Georgia Economic Recovery Act of 2021”

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 debate and amendment.

The Chair recognized Sen. Gooch (51st) who made a motion to strike the term “January 1, 2023” from line 29 and inserting in its place the term “June 1, 2022” and to strike the term “2027” from

line 33 and inserting in its place the term “2026”. Sen. Orrock (36th) seconded the motion. The motion passed unanimously.

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

The Chair recognized Sen. Gooch (51st) who made a motion that **HB 586 Do Pass by Substitute**. Sen. Hickman (4th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 586 Do Pass by Substitute (LC 43 2405S)

HB 997 (Rep. Watson, 172nd, LC 43 2338S) Ad valorem tax; timber equipment and timber products held by timber producers; provide exemption

The Chair recognized Rep. Watson (172nd) for the purpose of presenting the bill. Rep. Watson (172nd) 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 997 Do Pass (LC 43 2338S)**. Sen. Payne (54th) seconded the motion. The motion passed with a 9 – 1 vote.

Sen. Albers (56th), Sen. Payne (54th), Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Jones (25th), Sen. Orrock (36th), Sen. Rhett (33rd), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Cowsert (46th) voted against the motion.

Committee Recommendation: HB 997 Do Pass (LC 43 2338S)

HB 469 (Rep. Stephens, 164th, LC 44 1719S) Income tax; rehabilitation of historic structures; revise tax credits

The Chair recognized Rep. Ron Stephens (164th) for the purpose of presenting the bill. Rep. Stephens (164th) 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:

John Bozeman of Georgia Game Developers Association

Testimony in opposition to the Bill:

None

The Chair opened the floor for debate and amendment.

Amendment #1

The Chair recognized Sen. Jackson (2nd) who made a **motion to amend the bill** by striking Section II of the bill. Sen. Rhett (33rd) seconded the motion.

NOTE: Sen. Hickman (4th) left at 3:54 p.m. and returned at 3:56 p.m.

Amendment #1A

The Chair recognized Sen. Albers (56th) who **made a motion amend Amendment #1** by not striking Section II and instead striking the term “2024” on line 215 and inserting in its place the term “2025” and by striking the term “2023” on line 221 and inserting in its place the term “2024”. Sen. Jackson (2nd) seconded the motion to amend Amendment #1. The motion passed unanimously.

The Chair moved that Amendment #1 be adopted, as amended. The motion passed with a 9 – 1 vote.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Jones (25th), Sen. Orrock (36th), Sen. Rhett (33rd), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Gooch (51st) voted against the motion.

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

The Chair recognized Sen. Albers (56th) who made a motion that **HB 469 Do Pass by Substitute**. Sen. Thompson (14th) seconded the motion. The motion passed with an 8 – 2 vote.

Sen. Albers (56th), Sen. Payne (54th), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Jones (25th), Sen. Orrock (36th), Sen. Rhett (33rd), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Cowsert (46th) and Sen. Gooch (51st) voted against the motion.

Committee Recommendation: HB 469 DO PASS BY SUBSTITUTE (LC 43 2403S)

HB 934 (Rep. Leverett, 33rd, LC 39 3094) Sales and use tax; special district mass transportation; local government; provisions

The Chair recognized Rep. Rob Leverett (33rd) for the purpose of presenting the bill. Rep. Leverett (33rd) presented the bill to the Committee.

NOTE: Sen. Gooch (51st) and Sen. Thompson (14th) left early at 4:06 p.m.

NOTE: Sen. Albers (56th) left early at 4:09 p.m.

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

Testimony in favor of the Bill:

Kathleen Bowen of ACCG

Clint Mueller of ACCG

Testimony in opposition to the Bill:

None

NOTE: Sen. Jones (25th) left early at 4:12 p.m.

The Chair opened the floor for debate and amendment.

Committee Recommendation: HB 934 (LC 39 3094) No action was taken.

Chairman Hufstetler (52nd) adjourned the meeting at 4:20 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Thursday, March 24, 2022

The Senate Committee on Finance held a meeting on Thursday, March 24th, at 12:00 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 (*Left Early*)
Sen. Chuck Payne (54th), Secretary
Sen. Bill Cowsert (46th) (Ex-Officio)
Sen. Steve Gooch (51st) (*Arrived Late*) (*Left Early*)
Sen. Billy Hickman (4th)
Sen. Burt Jones (25th)
Sen. Butch Miller (49th) (*Arrived Late*) (*Left Early*)
Sen. Nan Orrock (36th) (*Arrived Late*)
Sen. Michael “Doc” Rhett (33rd)

NOTE: Sen. Lester Jackson (2nd) and Sen. Bruce Thompson (14th) were absent.

Chairman Hufstetler (52nd) called the meeting to order at 12:17 p.m.

NOTE: Sen. Orrock (36th), Sen. Miller (49th), and Sen. Gooch (51st) arrived at 12:18 p.m.

HB 934 (Rep. Leverett, 33rd, LC 39 3094) Sales and use tax; special district mass transportation; local government; provisions

The Chair recognized Rep. Rob Leverett (33rd) for the purpose of presenting the bill. Rep. Leverett (33rd) 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 to amend the bill by creating a new Section IV which would read “that all referendums will be held at either the general election or the primary election with a Presidential preference election no matter whether it’s the on or off year” after line 50, and renaming the previous Section IV and Section V as Section V and Section VI. Sen. Payne (54th) seconded the motion. The motion passed unanimously.

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

The Chair recognized Sen. Albers (56th) who made a motion that **HB 934 Do Pass by Substitute**. Sen. Gooch (51st) seconded the motion. The motion passed by a vote of 8 – 1.

Sen. Albers (56th), Sen. Payne (54th), Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jones (25th), Sen. Miller (49th), Sen. Orrock (36th), and Sen. Rhett (33rd) voted in favor of the motion.

Sen. Cowsert (46th) voted against the motion.

Committee Recommendation: HB 934 DO PASS BY SUBSTITUTE (LC 43 2415S)

HB 302 (Rep. Momtahan, 17th, LC 28 0223) Revenue and taxation; proceeds of local government regulatory fees be used to pay for regulatory activity; require

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 comments from the public. The Chair recognized the following:

Testimony in favor of the bill:

Tucker Green of Conditioned Air Association of Georgia

Testimony in opposition to the bill:

Ryan Bowersox of Georgia Municipal Association

Cody Gunn of Building Officials Association of Georgia

The Chair opened the floor for debate and amendment.

NOTE: Sen. Rhett (33rd) left at 12:39 p.m.

The Chair recognized Sen. Hickman (4th) who made a motion that **HB 302 Do Pass by Substitute (LC 28 0515S)**. Sen. Albers (56th) seconded the motion. The motion passed by a vote of 7 – 1.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jones (25th), and Sen. Miller (49th) voted in favor of the motion.

Sen. Orrock (36th) voted against the motion.

Committee Recommendation: HB 302 DO PASS BY SUBSTITUTE (LC 28 0515S)

HB 1041 (Rep. Pirkle, 155th, LC 43 2379S) Income tax; tax credits for contributions to rural hospital organizations; increase aggregate limit

The Chair recognized Rep. Clay Pirkle (155th) for the purpose of presenting the bill. Rep. Pirkle (155th) presented the bill to the Committee.

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

Testimony in favor of the bill:

Anna Adams of the Georgia Hospital Association

Testimony in opposition to the bill:

None

The Chair opened the floor for debate and amendment.

NOTE: Sen. Rhett (33rd) returned at 12:49 p.m.

The Chair recognized Sen. Cowsert (46th) who made a motion that **HB 1041 Do Pass (LC 43 2379S)**. Sen. Payne (54th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1041 DO PASS (LC 43 2379S)

HB 1053 (Rep. Stephens, 164th, LC 43 2381S) Income tax; certain expenditures made by postproduction companies; extend tax credit

The Chair opened the floor for debate and amendment.

NOTE: Sen. Gooch (51st) left early at 12:55 p.m.

The Chair recognized Sen. Albers (56th) who made a motion to strike the term “2027” from line 79 and inserting in its place the term “2024” and by striking the term “2028” from line 83 and inserting in its place the term “2025” and by striking the term “2028” from line 89 and inserting in its place the term “2025” and by inserting “paragraph 3 of subsection H” after line 118 and then striking it in its entirety and inserting in its place the term “Reserved; and”. Sen. Cowsert (46th) seconded the motion. The motion passed with a 6 – 2 vote.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Hickman (4th), Sen. Jones (25th), Sen. Miller (49th) voted in favor of the motion.

Sen. Orrock (36th) and Sen. Rhett (33rd) voted against of the motion.

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

The Chair recognized Sen. Albers (56th) who made a motion that **HB 1053 Do Pass by Substitute**. Sen. Miller (49th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1053 DO PASS BY SUBSTITUTE (LC 43 2408S)

HB 1280 (Rep. Lim, 99th, LC 43 2323S) Revenue and taxation; county tax commissioner duties; revise provisions

NOTE: Sen. Orrock (36th) left at 1:04 p.m.

The Chair recognized Rep. Marvin Lim (99th) for the purpose of presenting the bill. Rep. Lim (99th) presented the bill to the Committee.

NOTE: Sen. Albers (56th) left early at 1:08 p.m. Sen. Orrock (36th) returned at 1:08 p.m.

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

Testimony in favor of the bill:

Kevin Payne, Floyd County Tax Commissioner

Testimony in opposition to the bill:

None

The Chair recognized Sen. Hickman (4th) who made a motion that **HB 1280 Do Pass by Substitute (LC 43 2400S)**. Sen. Orrock (36th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1280 DO PASS BY SUBSTITUTE (LC 43 2400S)

HB 1421 (Rep. Buckner, 137th, LC 43 2301) Conservation and natural resources; Hazardous Waste Trust Fund; dedicate the proceeds of certain hazardous waste fees

The Chair stated that HB 1421 would receive a hearing only.

The Chair recognized Rep. Debbie Buckner (137th) for the purpose of presenting the bill. Rep. Buckner (137th) 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:

Sarah Visser the Assistant Branch Chief of the Land Protection Branch in the EPD

Testimony in opposition to the bill:

None

NOTE: Sen. Miller (49th) left early at 1:21 p.m.

The Chair opened the floor for debate and amendment.

Committee Recommendation: HB 1421 (LC 43 2301) No action was taken.

Chairman Hufstetler (52nd) adjourned the meeting at 1:22 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE
Monday, March 28, 2022

The Senate Committee on Finance held a meeting on Monday, March 28th, 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
Sen. Bill Cowsert (46th) (Ex-Officio) (*Arrived Late*)
Sen. Steve Gooch (51st)
Sen. Billy Hickman (4th)
Sen. Lester Jackson (2nd) (*Arrived Late*)
Sen. Burt Jones (25th) (*Left Early*)
Sen. Butch Miller (49th)
Sen. Nan Orrock (36th)
Sen. Michael “Doc” Rhett (33rd) (*Arrived Late*)
Sen. Bruce Thompson (14th)

Chairman Hufstetler (52nd) called the meeting to order at 1:32 p.m.

HB 1437 (Rep. Blackmon, 146th, LC 43 2318S) **Income tax; revise rates of taxation on income**

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

NOTE: Sen. Rhett (33rd) arrived at 1:35 p.m.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Jackson (2nd) and Sen. Cowsert (46th) arrived at 1:38 p.m.

The Chair recognized Sen. Jones (25th) who made a motion that **HB 1437 Do Pass by Substitute (LC 43 2421S)**. Sen. Albers (56th) seconded the motion. The motion passed with a 9 – 2 vote.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Jones (25th), Sen. Miller (49th), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Orrock (36th) and Sen. Rhett (33rd) voted against the motion.

Committee Recommendation: HB 1437 DO PASS BY SUBSTITUTE (LC 43 2421S)

NOTE: Sen. Jones (25th) and Sen. Jackson (2nd) left at 1:48 p.m.

HB 1421 (Rep. Buckner, 137th, LC 43 2301) Conservation and natural resources; Hazardous Waste Trust Fund; dedicate the proceeds of certain hazardous waste fees

The Chair recognized Rep. Debbie Buckner (137th) for the purpose of presenting the bill. Rep. Buckner (137th) presented the bill to the Committee.

NOTE: Sen. Jackson (2nd) returned at 1:49 p.m.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 1421 Do Pass by Substitute (LC 43 2404S)**. Sen. Orrock (36th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1421 DO PASS BY SUBSTITUTE (LC 43 2404S)

HR 732 (Rep. Martin, 49th, LC 43 2271S) Local government; date temporary loans are payable from end of calendar year to fiscal year; change – CA

The Chair recognized Rep. Chuck Martin (49th) for the purpose of presenting the bill. Rep. Martin (49th) 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 **HR 732 Do Pass (LC 43 2271S)**. Sen. Thompson (14th) seconded the motion. The motion passed unanimously.

Committee Recommendation: HR 732 DO PASS (LC 43 2271S)

HB 428 (Rep. Martin, 49th, LC 43 1967S) Sales and use tax; change certain definitions

The Chair recognized Rep. Martin (49th) and Sen. Albers (56th) for the purpose of presenting the bill. Rep. Martin (49th) and Sen. Albers (56th) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

NOTE: Sen. Orrock (36th) left at 1:52.

The Chair recognized Sen. Albers (56th) who made a motion that **HB 428 Do Pass By Substitute (LC 43 2418S)**. Sen. Rhett (33rd) seconded the motion. The motion passed unanimously.

NOTE: Sen. Orrock (36th) returned at 1:54 p.m.

Committee Recommendation: HB 428 DO PASS BY SUBSTITUTE (LC 43 2418S)

HB 1291 (Rep. Smith, 133rd, LC 43 2375S) Sales and use tax; exemption for sale or lease of computer equipment of high-technology companies; revise spending threshold and extend sunset date

The Chair recognized Rep. Vance Smith (133rd) for the purpose of presenting the bill. Rep. Smith (133rd) presented the bill to the Committee.

The Chair opened the floor for debate and amendment.

The Chair recognized Sen. Gooch (51st) who made a motion to strike the term “2033” from line 85 and inserting in its place the term “2031”, to strike the term “2033” from line 94 and inserting in its place the term “2031”, to strike the term “2033” from line 101 and inserting in its place the term “2031”, to strike the term “2033” from line 109 and inserting in its place the term “2031”, and by striking the term “2034” from line 112 and inserting in its place the term “2032”. Sen. Thompson (14th) seconded the motion. The motion passed by a vote of 7 – 3.

Sen. Payne (54th), Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Jones (25th), Sen. Miller (49th), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Albers (56th), Sen. Cowsert (46th), and Sen. Orrock (36th) voted against the motion.

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

The Chair recognized Sen. Miller (49th) who made a motion that **HB 1291 Do Pass By Substitute**. Sen. Rhett (33rd) seconded the motion. The motion passed by a vote of 6 – 4.

Sen. Gooch (51st), Sen. Hickman (4th), Sen. Jackson (2nd), Sen. Jones (25th), Sen. Miller (49th), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), and Sen. Orrock (36th) voted against the motion.

Committee Recommendation: HB 1291 DO PASS BY SUBSTITUTE (LC 43 2426S)

HB 1039 (Rep. Jackson, 128th, LC 43 2311) Income tax; expenditures on maintenance for Class III railroads; extend tax credit

The Chair recognized Rep. Sharon Cooper (43rd) for the purpose of presenting the bill. Rep. Cooper (43rd) 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 **HB 1039 Do Pass by Substitute (LC 43 2407S)**. Sen. Jackson (2nd) seconded the motion. The motion passed unanimously.

Committee Recommendation: HB 1039 DO PASS BY SUBSTITUTE (43 2407S)

Chairman Hufstetler (52nd) adjourned the meeting at 2:17 p.m.

Respectfully submitted,

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

/s/ Diego Santana, Recording Secretary