

House Bill 223

Part I: TREES Act

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This informational summary of the TREES Act only addresses the temporary tax relief provisions in Part I of HB 223, but does not discuss its other provisions, including tax credits.

ACCG does not provide legal advice, and eligible jurisdictions must consult their own lawyers to ensure compliance with this new state law.

Definitions

What is the Disaster Area?

‘Disaster area’ means any county designated for public assistance or individual and public assistance pursuant to the Federal Emergency Management Agency FEMA-4830-DR Georgia disaster declaration as of November 4, 2024, relating to Hurricane Helene.

These are the counties shaded in red or yellow on the map below.

