



# House Bill 223

## Part I: TREES Act

June 9, 2025

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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.*

