A photograph of the Georgia State Capitol building, focusing on the ornate gold-colored dome. The dome is set against a clear blue sky. The building's classical architecture, including columns and arched windows, is visible at the base of the dome.

LEGISLATIVE AGENDA 2026



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WELCOME

Americans for Prosperity believes that free people are capable of achieving extraordinary things. That is why we take a principled approach to policy reform that will remove government barriers and increase freedom and opportunity for all Georgians.

Our work is largely made possible by concerned citizens who turn into grassroots activists, working alongside us to advance policies that improve people's lives.

We hope you join us in supporting commonsense policies that will help reignite the American Dream and continue moving Georgia on a pathway to prosperity.



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REGULATORY REFORM

We all want Georgia to have a strong economy today, tomorrow, and for years to come. Job creators have flocked to our state, fleeing high taxes and burdensome regulations, but there's no guarantee that will always be the case.

In September 2024, the Mercatus Center ranked Georgia as the 26th most regulated state and the Cicero Institute ranks Georgia last in terms of regulatory processes and procedures. Since 1965, Georgia's regulatory code has grown by 13% on average every year.

Sunrise and sunset reforms to regulatory rule-making processes will ensure a predictable and reasonable regulatory environment for years to come.



THE REINS ACT

The Regulations from the Executive in Need of Scrutiny Act (REINS) is a sunrise review that complements the existing Administrative Procedure Act. It gives Georgians a stronger voice, through their elected legislators, over the implementation of new regulations. It requires that costly new rules or regulations proposed by state agencies are subject to legislative approval before going into effect.

RED TAPE ROLLBACK

A smart sunset reform to repeal outdated or harmful regulations could include:

- Requiring a regular review of rules and regulations already on the books.
- Identifying less restrictive regulatory alternatives when re promulgating rules
- Requiring legislative approval prior to re promulgating a major rule
- Ensuring that re promulgation of rules don't lead to higher regulatory costs

TAX REFORM

INCOME TAXES

In the past several years, the legislature has taken steps to reduce the state personal and corporate tax rates. To remain competitive with our neighbors, continued emphasis should be placed on further reductions. These reductions can be funded through conservative budgeting and the elimination of wasteful, special-interest tax expenditures, with the ultimate goal of eliminating the income tax.

In addition, the legislature should enact a Taxpayer Relief Fund, similar to what is included in HB 880, to ensure excess revenue above and beyond the rainy day fund is returned back to taxpayers, and not used to grow government spending.



PROPERTY TAXES

Truth in Taxation

Discipline property taxes with sunlight

- Local governments alert property owners of proposed property tax increases due to valuation or rate changes.
- Mailed notifications include the current and proposed millage rate and tax amount, the revenue-neutral millage rate and tax amount, and precise, detailed information on how the proposed increased revenue would be used by the local authority.
- Notices include information about public hearings and officials' votes on the proposals.

Voter Approval of Tax Increases

- Require voter approval for local government tax increases above a threshold.
- Levy caps limit the overall amount of property taxes that can be collected, and a vote could be required if proposed collections would exceed inflation and natural growth (major improvements to existing properties and new construction).

Disclose Local Exemptions/Exclusions from Property and Other Taxes

- Tax exemptions, exclusions, deductions, and special rates for individuals or businesses shift burdens to others through higher rates or lower services. Such preferences are not neutral or impartial.

Consolidate Local Government Taxing Authorities Toward a Single Entity

- Multiple layers of tax-collecting local governments increase the difficulty of holding public officials accountable.

Require Budget-Related Ballot Questions to Occur with General Elections

- General election turnout is higher and more representative than other elections.
- Results are more likely to reflect the public's preferences.



VOLUNTARY PORTABLE BENEFITS FOR INDEPENDENT CONTRACTORS



Unlike traditional benefits that are tied to the employer, portable benefits are attached to the worker. This means regardless of where or how they work, their benefits follow them. This is particularly helpful for independent contractors who generally do not receive any benefits from the entities that pay them.

Under a voluntary portable benefits model—known as a “safe harbor” model—an independent contractor opens and controls a portable benefits account managed by a bank or third-party platform. Entities that pay workers may—if all parties voluntarily consent—then contribute as a form of compensation money to that account. Independent contractors can contribute their own earnings to this account, too, and can even pool contributions from several entities they work for into the same account.

Funds in this account then go toward whatever benefits the worker chooses. These include health, vision and dental insurance, health expenses, high-yield retirement savings accounts, paid leave, etc.

REPEAL CHEVRON DEFERENCE

Judicial deference requires courts to accept or “defer to” government agencies’ interpretations of the law, often tilting the scales of justice against citizens, workers, and small businesses. Rather than serving as neutral arbiters, courts are pressured to side with the government—creating systemic bias and undermining due process.

This reform would restore balance by clearly instructing courts to interpret statutes and regulations *de novo*, using traditional tools of judicial interpretation without presumptions favoring the government. When laws are truly ambiguous, courts would be directed to interpret them in favor of liberty.

In 2021, Georgia lawmakers limited judicial deference when Governor Brian Kemp signed into law Senate Bill 185. This bill ended deference to tax regulators by requiring state courts and the Georgia Tax Tribunal to decide all questions of law without deferring to the interpretations of regulation or policy by the Georgia Department of Revenue.

The US Supreme Court overturned judicial deference in federal courts with the *Loper Bright Enterprises v. Raimondo* (2024) decision.

HOUSING POLICY REFORM

The cost to own a home is a challenge for many Georgians, especially first-time home buyers. We support legislation, like HB 812, which aims to ensure efficiency and responsiveness in government permitting which will help drive down the cost to build a home. Government adds unnecessary costs to building new homes, which drives up the costs for everyone.

We also need more housing supply to help with affordability. Below are some proposals other states have tried with success:

Permit “Missing-Middle” Housing by Right

Single-family only zoning prohibits any non-single-family home (including townhomes, duplexes, triplexes) from being constructed on a given residential lot. Single[1] family only zoning significantly reduces housing supply, raising prices for prospective buyers and renters.

Legalize Multi-family and Mixed-use Buildings in Commercial Zones

Many localities also have commercial-only zoning, limiting where housing can be located. States should legalize apartments and mixed-use buildings in previously commercial-only zoned areas. Additionally, as increased remote work has reduced commercial office space utilization, states and cities should allow commercial buildings to be converted into apartments.

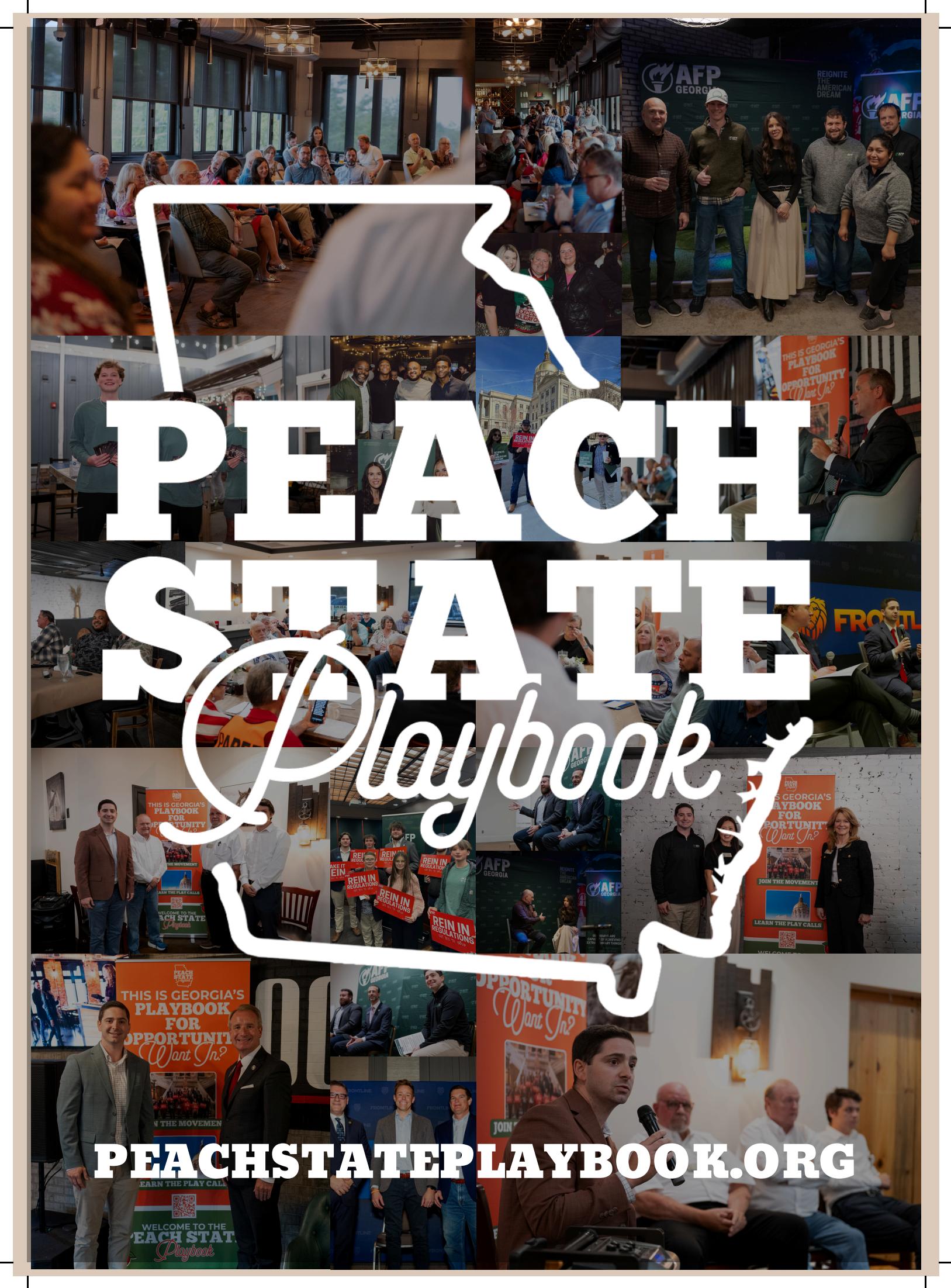
Legalize Accessory Dwelling Units

An ADU is an additional residential unit built on the same lot as an existing, larger home. ADUs can be a separate, detached residence or attached to the main residence. However, many local governments either ban or severely restrict ADUs, worsening housing crises in those areas and reducing private property rights.

Eliminate or Reduce Indirect Density Restrictions

Additional land-use regulations, including minimum lot sizes, parking requirements, height restrictions, setback requirements, also reduce the housing supply. Minimum lot size requirements mandate that housing lots be at least a certain square footage, increasing the cost of parcels of land to build homes. Parking requirements mandate that houses and apartment buildings provide residents with designated parking spaces, reducing the available space for housing, while building height restrictions limit skyscrapers and apartment buildings





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