

Recent Business-Friendly Legislation in Georgia (Through 2025)

Georgia continues to strengthen its business environment through a combination of tax reform, litigation reform, and targeted industry incentives. Below is a summary of notable, recent pieces of legislation.

Tort Reform

Two major pieces of tort reform legislation passed in 2025. SB 68 introduced comprehensive lawsuit reform, including limits on anchoring for non-economic damages, bifurcation of trials into liability and damages phases, restrictions on negligent security liability, discovery stays during motions to dismiss, and limits on voluntary dismissals. SB 69 regulates third-party litigation funding by requiring registration, restricting foreign adversary participation, and capping funders' influence over legal decisions.

Statewide Business Court

Established by a 2018 constitutional amendment and 2019 enabling legislation, the Georgia Statewide Business Court began hearing cases in 2020. This court offers a specialized venue for complex commercial disputes, improving predictability and efficiency in high-value cases.

Georgia Tax Tribunal Realignment

Approved by Georgia voters in November 2024, the Georgia Tax Tribunal will be transformed into the Georgia Tax Court, moving from the executive branch to the judicial branch. Starting in July 2026, appeals from tribunal decisions will go directly to the Georgia Court of Appeals rather than the Fulton County Superior Court, streamlining the tax litigation appeals process and reducing delays. (HB 1267/HR 598, 2024)

Income/Corporate Tax Rate Reductions

In 2025, Georgia reduced corporate and flat individual income tax rate from 5.39% to 5.19% with further reductions scheduled to 5.09% in 2026 and 4.99% in 2027, subject to revenue triggers (HB 111). HB 880 has been introduced to continue stepping down the income tax rate by 0.10% each year until it reaches 3.99%. HB 1023 (2024) extended the state corporate filing deadline by one month.

Corporate Consolidated Filings

HB 1058 (2022) allows affiliated corporate groups to elect consolidated Georgia corporate income tax filings without prior Department of Revenue approval. The election is binding for five years, streamlining compliance for multi-entity corporations.

Biopharma & Life Sciences Incentives

Georgia has a Life Science Manufacturing Tax Credit Bonus which applies to jobs that manufacture pharmaceuticals, medicines, and medical equipment and supplies (NAICS 3254 & 3391) in Georgia. It is an add-on to the existing Job Tax Credit, an incentive offered

to new or expanding companies creating jobs in Georgia. The bonus credit adds \$1,250 per qualifying job per year, for up to five years, to the base Job Tax Credit.

Remote Shareholder Meetings

SB 168 (2021) codified a COVID-19 era executive order allowing corporations to conduct their shareholder meetings virtually or offer a virtual option.

Occupational Licensing

HB 579 (2025) allows division directors of each licensing board to issue licenses and update regulations for licensed professions to enhance efficiency. There is additional, pending legislation to continue reform and removal of barriers in licensing.

Research & Development (R&D) Tax Credit

Georgia maintains a competitive R&D tax credit program, encouraging business investment in innovation and product development. This remains a key component of the state's pro-business tax structure.

Child and Dependent Care Tax Credit

HB 136 (2025) expands the tax credit for child and dependent care expenses to a 50% match of the federal credit, creates a new Georgia Child Tax Credit, and creates a new incentive for employers to cover childcare expenses. Support for child care helps attract and retain a skilled workforce by easing child care burdens for employees.

“Top State for Talent Act”

HB 192 (2025) aligns the State Board of Education's curriculum with the High-demand Career List to align the education pipeline with the skills demanded by job creators. This is part of a broader, ongoing effort in Georgia to strengthen the workforce, expand opportunities for students and address the challenges of talent development.

Military Retirement Income Exemption Increase

HB 266 (2025) increases the exemption on U.S. military retirement pay from Georgia income tax from \$35,000 to \$65,000, which can attract and retain skilled veterans in the workforce.

[For a list of Georgia's statewide business incentives, see the Georgia Department of Economic Development's toolkit here.](#)