



FISCAL NOTE

Senate Bill 359

Committee: Veterans, Military Affairs and
Public Safety

Sponsor: Senator Randy Price

Analyst: Michael Russo

Date: 03/12/2026

Senate Bill 359 as introduced would, if ratified, authorize Chambers County to levy and collect a two mill ad valorem fire protection tax on certain owners of real property in the county. This would increase annual ad valorem tax collections in the county by an undetermined amount dependent upon the value of property, of which the proceeds would be distributed to associations and entities that exclusively provides volunteer fire protection services in the county proportionate to the area served, as determined by the State Forestry Commission.

This bill could also increase the administrative obligations of the State Forestry Commission by an undetermined amount to determine the service area of each qualifying volunteer fire protection association or entity.

Additionally, this bill would increase the proclamation expenses of the Governor, paid from the State General Fund, by an estimated \$100,000 for the fiscal year ending September 30, 2027.