

HB 1192: Repealing data center tax breaks

Legislative Rubric from Science for Georgia

[HB 1192](#) repeals large tax incentives for data centers, which create large, burdensome, electricity demands. [1 Plant Vogtle Reactor can serve about 1.2 million households or 6 data centers.](#)
As of 3/14/2024 this bill has passed out of both chambers of the Georgia General Assembly.

Criteria	Variables			
Impact Who is going to be impacted? Is it equitable? List stakeholders & opinions.	Negative		Positive	
	Hyperscale data facilities employ few workers and greatly strain power and environmental resources . Removing tax incentives for their construction will preserve community and environmental needs.			
Reach Does it reach its target audience?	0 - No impact on target audience.	1 - Impacts narrow segment.	2 - Impacts majority; exceptions.	3 - Impacts entire target audience
	This bill targets the facilities receiving tax breaks, repealing the incentives encouraging their resource usage.			
Scientific Merit Does it utilize scientific research accurately?	YES - this does follow scientific research accurately. Here's why....		NO - this does not present scientific research accurately.	
	These data centers require a lot of electricity and water, the supply of which is mostly powered by fossil fuels .			
Financial Feasibility Is it financially feasible? or does this have burdensome finances (higher taxes, future costs, etc)?	0 - Extremely high costs	1 - Expensive but can be done	2 - Slight financial burden	3 - No financial burden
	Though local officials claim these centers create construction jobs , the taxes these facilities would have to pay under this law are estimated to preserve hundreds of millions of Georgian tax dollars in state.			
Political Feasibility Level of opposition and partisan disagreement.	0 - Majority disagreed, regardless of party.	1 - Split along party lines.	2 - Minimal Opposition	3 - Complete consensus (zero to five 'Nays').
	House 96-71 Senate 29-22 Republicans are keen to reduce the tax breaks; Democrats are worried about a loss of construction jobs.			
Measurable Metrics? We recommend looking at these 3 metrics. Is the data available or being measured?	0 - no data	1 - some data / not accessible	2 - most data / somewhat accessible	3 - complete transparency
	There is available and measured data that this bill does not account for.			