

March 12, 2026

The Honorable Burt Jones
Lieutenant Governor of Georgia
President of the Senate
Georgia State Capitol

The Honorable Members of the Georgia State Senate
Georgia State Capitol

RE: Coalition Support for HB 1085 — Transferability of Tax Credits for Wood Using Facilities

Dear Lieutenant Governor Jones and Members of the Georgia State Senate,

The undersigned organizations write in strong support of HB 1085, which would make existing Jobs and Investment Tax Credits transferable for qualified forestry-based manufacturing facilities. We respectfully urge the Senate to advance this legislation without delay.

Georgia's rural communities are facing an urgent challenge. The closure of several major mills in 2025 sent disruptions reverberating across the state's forestry supply chain. Thousands of jobs have been impacted. Logging crews and wood dealers face the risk of shutting down. Sawmills are managing stranded inventories and cash flow pressures. And the rural communities that depend on these operations — the families, small businesses, local governments, and school systems they sustain — are bracing for the impacts.

These closures compound the devastation already caused by Hurricane Helene, the most damaging storm to ever hit Georgia's forestry and agricultural sector. Taken together, these events present an urgent need to strengthen the conditions for new investment in forestry manufacturing — the kind of investment that puts people back to work and restores economic stability to communities that have been hit hard.

HB 1085 is a practical, targeted response. The bill does not create new tax incentives. It modifies how existing Jobs and Investment Tax Credits function for forestry manufacturers by allowing a one-time transfer to another Georgia taxpayer. This enables companies to monetize credits during the critical early stages of construction and operations — when capital needs are highest, when workers are being hired, and when communities are waiting for the economic activity, a new facility will bring.

The impact on the ground is direct. Transferability means earlier construction timelines, earlier hiring, and earlier economic returns for the communities that need them most. It means loggers, truck drivers, equipment operators, and the rural small businesses that serve them have a stronger foundation to build on. Forestry investment is inherently location-bound — tied to Georgia's land, timber, and natural resources — so the jobs and economic activity these facilities generate stay here, supporting local tax bases and school systems for decades.

The legislation defines eligible facilities using established NAICS codes, includes a five-year sunset provision, and requires annual reporting to ensure full legislative oversight and fiscal accountability. These are credits already authorized under Georgia law, aligned to support

communities who are in desperate need of new investment in their area.

Georgia is competing with other states for these investments, and we must move aggressively to attract forestry manufacturing to our state. After a year of closures and market disruption, the communities that depend on this industry need Georgia to be at the front of the line for new investment, not watching it go elsewhere.

Our shared goal is clear: to ensure Georgia's forests and agriculture continue to drive prosperity for families, support resilient rural economies, and position our state as a leader in forestry manufacturing. We urge the Senate to pass HB 1085 and stand with the communities, families, and businesses that are counting on us to act.

Respectfully,

The Undersigned Organizations

