

House Bill 1006

By: Representatives Franklin of the 39th, Joyce of the 1st, Coan of the 82nd, Wilkinson of the 43rd, Hammontree of the 4th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to imposition, rate, and computation of income taxes, so as to provide that military
3 income received by a taxpayer who is a full or part time member of the military service or
4 armed services of the United States or any reserve component thereof shall not be subject to
5 state income tax; to provide an effective date; to provide for applicability; to repeal
6 conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
10 imposition, rate, and computation of income taxes, is amended by adding a new Code section
11 immediately following Code Section 48-7-27, to be designated Code Section 48-7-27.1, to
12 read as follows:

13 "48-7-27.1.

14 (a) In addition to any applicable adjustments pursuant to Code Section 48-7-27, Georgia
15 taxable net income of an individual shall be the taxpayer's federal adjusted gross income,
16 as defined in the Internal Revenue Code of 1986, as amended, less the adjustment provided
17 for pursuant to this Code section.

18 (b) Military income received by a taxpayer who is a full or part time member of the
19 military service or armed forces of the United States or any reserve component thereof
20 shall be excluded from the Georgia taxable net income of an individual."

21 **SECTION 2.**

22 This Act shall become effective upon its approval by the Governor or upon its becoming law
23 without such approval and shall be applicable to all taxable years beginning on or after
24 January 1, 2003.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.