

House Bill 1144

By: Representatives Franklin of the 39th, Hammontree of the 4th, Williams of the 5th, Ehrhart of the 36th, Forster of the 3rd 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 public
3 safety income received by a taxpayer who is a full-time or part-time public safety officer
4 shall not be subject to state income tax; to provide for a definition; to provide an effective
5 date; to provide for applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

12 "48-7-27.1.

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

17 (b)(1) As used in this subsection, the term 'public safety officer' means:

18 (A) A peace officer, as defined in Code Section 35-8-2;

19 (B) A firefighter, as defined in Code Section 25-3-21; or

20 (C) An emergency medical technician, cardiac technician, paramedic, or first
21 responder, as defined in Code Section 31-11-2.

22 (2) Public safety income received by a taxpayer who is a full-time or part-time public
23 safety officer shall be excluded from the Georgia taxable net income of an individual."

