

House Bill 1153

By: Representatives Franklin of the 39th, Amerson of the 7th, Forster of the 3rd, Pinholster of the 15th, Cooper of the 31st 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 education
3 income received by a taxpayer who is a full-time or part-time elementary or secondary school
4 teacher in a public or private school shall not be subject to state income tax; to provide an
5 effective 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) Education income received by a taxpayer who is a full-time or part-time elementary
18 or secondary school teacher in a public or private school shall be excluded from the
19 Georgia taxable net income of an individual."

20 **SECTION 2.**

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

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.