

House Bill 1164

By: Representative Scheid of the 17th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-40.16 of the Official Code of Georgia Annotated, relating to
2 income tax credits for low-emission vehicles, zero emission vehicles, and electric vehicle
3 chargers, so as to change certain provisions with respect to electric vehicle chargers; to
4 provide an effective date; to provide for applicability; to repeal conflicting laws; and for
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-7-40.16 of the Official Code of Georgia Annotated, relating to income tax
9 credits for low-emission vehicles, zero emission vehicles, and electric vehicle chargers, is
10 amended by striking subsection (d) and inserting in its place a new subsection (d) to read as
11 follows:

12 "(d) A tax credit is allowed against the tax imposed under this article to ~~any business~~
13 ~~enterprise~~ a taxpayer for the purchase or lease of each electric vehicle charger that is
14 located in the State of Georgia. The amount of the credit shall be \$2,500.00 per charger."

15 **SECTION 2.**

16 This Act shall become effective upon its approval by the Governor or upon its becoming law
17 without such approval and shall be applicable to all taxable years beginning on or after
18 January 1, 2002.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.