

House Bill 1311

By: Representatives Cox of the 105th, Taylor of the 134th, Unterman of the 84th, Hugley of the 133rd, Hines of the 38th 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 income
3 received by educators who contract to work at low-performing schools in this state shall not
4 be subject to state income tax; to provide for definitions; to authorize the commissioner to
5 promulgate rules and regulations regarding same; to provide for an effective date and
6 applicability; to repeal 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
11 Section 48-7-27.1 to read as follows:

12 "48-7-27.1.

13 (a) As used in this Code section, the term:

14 (1) 'Criterion-referenced competency test' means that test provided for in Code Section
15 20-2-281.

16 (2) 'Educator' means a teacher, school administrator, and other education personnel of
17 this state who hold certificates, permits, or other certification documents issued the
18 Professional Practices Commission; a librarian employed by a school who holds a
19 certificate issued by the State Board for the Certification of Librarians; and a dietitian
20 employed by a school who holds a license issued by the Georgia Board of Examiners of
21 Licensed Dietitians.

22 (3) 'Low-performing school' means a school in which at least 70 percent of the students
23 did not meet the most recent criterion-referenced competency test standard in reading,
24 language arts, or mathematics or a school identified as low performing based on the
25 indicators adopted under Code Section 20-14-33.

1 (4) 'Qualifying educator' means an educator who has contractually agreed to work for a
2 period of three years at a low-performing school in this state.

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

7 (c) Income received by a taxpayer who is a qualifying educator from a contract to work
8 at a low-performing school shall be excluded from the Georgia taxable net income of such
9 individual.

10 (d) The commissioner shall promulgate any rules and regulations necessary to implement
11 and administer this Code section."

12 **SECTION 2.**

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

16 **SECTION 3.**

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