

House Bill 1455

By: Representatives Franklin of the 39th, Westmoreland of the 104th, Ehrhart of the 36th, Irvin of the 45th, Callaway of the 81st and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 34-8-35 of the Official Code of Georgia Annotated, relating to
2 definition of employment for purposes of the Employment Security Law, so as to exclude
3 services performed for a Subchapter "S" corporation by an owner of such corporation; to
4 provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 34-8-35 of the Official Code of Georgia Annotated, relating to definition of
8 employment for purposes of the Employment Security Law, is amended by adding a new
9 paragraph (14.1) to subsection (n) to read as follows:
10 "(14.1) Services performed for a Subchapter 'S' corporation by an owner of such
11 corporation;".

12 **SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.