

House Bill 314

By: Representative Hembree of the 98th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to repeal and eliminate state income taxes; to provide for an effective
3 date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
7 is amended by striking said chapter in its entirety and inserting in lieu thereof a new Chapter
8 7 to read as follows:

9 "CHAPTER 7

10 48-7-1.

11 Effective January 1, 2002, no taxes based upon income shall be levied or collected by the
12 State of Georgia or any of its departments, agencies, authorities, or political subdivisions."

13 **SECTION 2.**

14 This Act shall become effective on January 1, 2002.

15 **SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.