

House Bill 18

By: Representatives Snelling of the 99th, Westmoreland of the 104th, Jennings of the 63rd, Graves of the 125th, Kaye of the 37th and others

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 equalize tax treatment of married and single persons in certain matters;
3 to provide an effective date; to provide for applicability; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
8 is amended by striking paragraph (1) of subsection (b) of Code Section 48-7-20, relating to
9 individual income tax rates, tax tables, credit for withholding and other payments, and
10 applicability to estates and trusts, which reads as follows:

11 "(b)(1) The tax imposed pursuant to subsection (a) of this Code section shall be computed
12 in accordance with the following tables:

13 SINGLE PERSON

14	If Georgia Taxable	The Tax Is:
15	Net Income Is:	
16	Not over \$750.00	1%
17	Over \$750.00 but not over	
18	\$2,250.00	\$7.50 plus 2% of amount over \$750.00

1	Over \$2,250.00 but not over	
2	\$3,750.00	\$37.50 plus 3% of amount over \$2,250.00
3	Over \$3,750.00 but not over	
4	\$5,250.00	\$82.50 plus 4% of amount over \$3,750.00
5	Over \$5,250.00 but not over	
6	\$7,000.00	\$142.50 plus 5% of amount over \$5,250.00
7	Over \$7,000.00	\$230.00 plus 6% of amount over \$7,000.00

8 MARRIED PERSON FILING A SEPARATE RETURN

9 If Georgia Taxable The Tax Is:
 10 Net Income Is:

11	Not over \$500.00	1%
12	Over \$500.00 but not over	
13	\$1,500.00	\$5.00 plus 2% of amount over \$500.00
14	Over \$1,500.00 but not over	
15	\$2,500.00	\$25.00 plus 3% of amount over \$1,500.00
16	Over \$2,500.00 but not over	
17	\$3,500.00	\$55.00 plus 4% of amount over \$2,500.00
18	Over \$3,500.00 but not over	
19	\$5,000.00	\$95.00 plus 5% of amount over \$3,500.00

1 Over \$5,000.00 \$170.00 plus 6% of amount over
 2 \$5,000.00

3 HEAD OF HOUSEHOLD AND MARRIED PERSONS
 4 FILING A JOINT RETURN

5 If Georgia Taxable Net Income Is: The Tax Is:

6 Not over \$1,000.00 1%

7 Over \$1,000.00 but not over
 8 \$3,000.00 \$10.00 plus 2% of amount over
 \$1,000.00

9 Over \$3,000.00 but not over
 10 \$5,000.00 \$50.00 plus 3% of amount over
 \$3,000.00

11 Over \$5,000.00 but not over
 12 \$7,000.00 \$110.00 plus 4% of amount over
 \$5,000.00

13 Over \$7,000.00 but not over
 14 \$10,000.00 \$190.00 plus 5% of amount over
 \$7,000.00

15 Over \$10,000.00 \$340.00 plus 6% of amount over
 \$10,000.00",

16 and inserting in lieu thereof the following:

17 "(b)(1) The tax imposed pursuant to subsection (a) of this Code section shall be computed
 18 in accordance with the following tables:

1 SINGLE PERSON OR MARRIED PERSON
 2 FILING A SEPARATE RETURN

3 If Georgia Taxable The Tax Is:
 4 Net Income Is:

5	Not over \$750.00	1%
6	Over \$750.00 but not over	
7	\$2,250.00	\$7.50 plus 2% of amount over \$750.00
8	Over \$2,250.00 but not over	
9	\$3,750.00	\$37.50 plus 3% of amount over \$2,250.00
10	Over \$3,750.00 but not over	
11	\$5,250.00	\$82.50 plus 4% of amount over \$3,750.00
12	Over \$5,250.00 but not over	
13	\$7,000.00	\$142.50 plus 5% of amount over \$5,250.00
14	Over \$7,000.00	\$230.00 plus 6% of amount over \$7,000.00

15 MARRIED PERSON FILING A JOINT RETURN
 16 OR HEAD OF HOUSEHOLD

17 If Georgia Taxable The Tax Is:
 18 Net Income Is:

19	Not over \$1,500.00	1%
20	Over \$1,500.00 but not over	\$15.00 plus 2% of amount over
21	\$4,500.00	\$1,500.00

		Married Filing <u>Jointly</u>	<u>Single</u>	Married Filing <u>Separately</u>
1	<u>Payroll Period</u>			
2	Weekly	\$ 57.50	\$ 44.25	\$ 28.75
3	Biweekly	115.00	88.50	57.50
4	Semimonthly	125.00	95.75	62.50
5	Monthly	250.00	191.50	125.00
6	Quarterly	750.00	575.00	375.00
7	Semiannual	1,500.00	1,150.00	750.00
8	Annual	3,000.00	2,300.00	1,500.00
9	Daily or			
10	Miscellaneous	8.20	6.30	4.10",

11 and inserting in lieu thereof the following:

12 "(a) Wages subject to withholding. The amount of wages subject to withholding shall be
 13 the amount of each wage payment less the total withholding exemption allowance
 14 applicable to the wage payment as computed under subsection (b) of this Code section and
 15 less the standard deduction allowance applicable to the wage payment, determined
 16 according to the payroll period and marital status of the employee as follows:

		Married Filing <u>Jointly</u>	<u>Single</u>	Married Filing <u>Separately</u>
17	<u>Payroll Period</u>			
18	Weekly	\$ 88.50	\$ 44.25	\$ 44.25
19	Biweekly	177.00	88.50	88.50
20	Semimonthly	191.50	95.75	95.75

1	Monthly	383.00	191.50	191.50
2	Quarterly	1,150.00	575.00	575.00
3	Semiannual	2,300.00	1,150.00	1,150.00
4	Annual	4,600.00	2,300.00	2,300.00
5	Daily or			
6	Miscellaneous	12.60	6.30	6.30'

7 **SECTION 4.**

8 This Act shall become effective January 1, 2002, and shall apply to all taxable years
9 beginning on or after that date.

10 **SECTION 5.**

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