

House Bill 452

By: Representatives Cox of the 105th, Rice of the 79th, Epps of the 131st, Holland of the 157th and Snelling of the 99th

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 the imposition, rate, and computation of income tax, so as to provide an income
3 tax credit for expenses of private driver education for employees of an employer; to provide
4 for procedures, conditions, and limitations; to provide an effective date; to provide for
5 applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
9 imposition, rate, and computation of income tax, is amended by adding immediately
10 following Code Section 48-7-29.7 a new Code section to be designated Code Section
11 48-7-29.8 to read as follows:

12 "48-7-29.8.

13 (a) An employer shall be allowed a credit against the tax imposed by Code Section
14 48-7-20 with respect to the amount expended by such employer for a completed course of
15 driver education for an employee of such employer at a private driver training school
16 licensed by the Department of Motor Vehicle Safety under Chapter 13 of Title 43, 'The
17 Driver Training School License Act,' except as otherwise provided by this Code section.
18 The amount of such tax credit per employee of an employer shall be the actual amount
19 expended for such course.

20 (b)(1) The tax credit provided by this Code section shall be allowed not more than once
21 for each employee of an employer.

22 (2) In no event shall the aggregate amount of the tax credit provided by this Code section
23 exceed the employer's income tax liability. Any unused tax credit shall be allowed to be
24 carried forward to apply to the employer's succeeding years' tax liability. No such credit
25 shall be allowed the employer against prior years' tax liability.

1 (c) The commissioner shall promulgate any rules and regulations necessary to implement
2 and administer this Code section."

3 **SECTION 2.**

4 This Act shall become effective on January 1, 2002, and shall be applicable to all taxable
5 years beginning on or after January 1, 2002.

6 **SECTION 3.**

7 All laws and parts of laws in conflict with this Act are repealed.