

House Bill 493

By: Representatives Callaway of the 81st, Jamieson of the 22nd, Reese of the 85th, Westmoreland of the 104th, Coleman of the 80th 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 taxes and exemptions from taxes, so as to
3 provide for a credit against state income tax for the cost of tutoring, summer school, or both,
4 for children in certain circumstances; to provide for a maximum amount for such a credit;
5 to provide for applicability and for an effective date; to repeal conflicting laws; and for other
6 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 taxes and exemptions from taxes, is amended by
11 inserting a new Code section to be designated Code Section 48-7-29.8 to read as follows:

12 "48-7-29.8.

13 A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20 for
14 the cost of tutoring for a child attending a public elementary or secondary school, for the
15 cost of attendance at summer school for such a child, or for both tutoring and attendance
16 at summer school for such a child; provided, however, that the amount of the credit shall
17 not exceed \$500.00 or the amount of the tax owed by the taxpayer for the year in which the
18 credit is claimed, whichever is less."

19 **SECTION 2.**

20 This Act shall become effective January 1, 2002, and shall apply to all taxable years
21 beginning on or after January 1, 2002.

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.