

House Bill 682

By: Representatives Martin of the 47<sup>th</sup>, Morris of the 155<sup>th</sup>, Golick of the 30<sup>th</sup>, Bulloch of the 180<sup>th</sup>, Manning of the 32<sup>nd</sup> 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 the imposition, rate, and computation of income tax, so as to provide for a tax  
3 credit with respect to certain child care expenses; to provide for conditions and limitations;  
4 to provide for powers, duties, and authority of the state revenue commissioner with respect  
5 to the foregoing; to provide an effective date; to provide for applicability; to repeal  
6 conflicting laws; and for other 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 the  
10 imposition, rate, and computation of income tax, is amended by adding a new Code section  
11 immediately following Code Section 48-7-29.7, to be designated Code Section 48-7-29.8,  
12 to read as follows:

13 "48-7-29.8.

14 (a) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20  
15 in an amount not to exceed the amount the taxpayer has claimed as a credit for qualifying  
16 child care expenses pursuant to Section 21 of the Internal Revenue Code of 1986, as  
17 amended.

18 (b) In no event shall the total amount of the tax credit under this Code section for a taxable  
19 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the  
20 taxpayer against succeeding years' tax liability. No such credit shall be allowed the  
21 taxpayer against prior years' tax liability.

22 (c) The commissioner shall be authorized to promulgate any rules and regulations  
23 necessary to implement and administer the provisions of this Code section."

