

House Bill 709

By: Representatives Harbin of the 113th, Jackson of the 112th, Purcell of the 147th and Powell of the 23rd

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 related to the imposition, rate, and computation of income taxes, so as to authorize the
3 commissioner of industry, trade, and tourism to designate certain counties as eligible for tax
4 credits for business enterprises locating there under certain circumstances; to provide for
5 related matters; 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, related to the
9 imposition, rate, and computation of income taxes, is amended by adding a new Code
10 Section 48-7-40.21 to read as follows:

11 "48-7-40.21.

12 (a) As used in this Code section, the term:

13 (1) 'Border county' shall mean a county of this state of which a portion of the county
14 boundary line is conterminous with the boundary line of the state.

15 (2) 'Business enterprise' shall mean the same as that term is defined in Code Section
16 48-7-40.13.

17 (3) 'Commissioner' shall mean the commissioner of the Department of Industry, Trade,
18 and Tourism.

19 (b) When the commissioner determines that a business enterprise is deciding between
20 locating new facilities in a border county of this state or locating in another state, in order
21 to provide economic incentive for such business enterprise to locate its facilities in the
22 State of Georgia, the commissioner may declare, in his or her discretion, such border
23 county to be a tier 1 or tier 2 county, as those terms are defined by Code Section 48-7-40,
24 for that business enterprise if it locates its facilities in such border county. If such business
25 enterprise locates its new facilities in the border county, it shall receive those tax credits
26 for such facilities provided in Code Section 48-7-40 for tier 1 or tier 2 counties

1 notwithstanding the fact that the county may not otherwise meet the qualifications specified
2 in Code Section 48-7-40 to be a tier 1 or tier 2 county."

3 **SECTION 2.**

4 All laws and parts of laws in conflict with this Act are repealed.