

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-20 of the Official Code of Georgia Annotated, relating to state  
2 income taxation, so as to change certain tax tables used for computing such tax; to provide  
3 for a short title; to provide an effective date; to provide for applicability; to repeal conflicting  
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

6 This Act shall be known as the "Pro-family Tax Equity Act of 2001."

**SECTION 2**

7 Code Section 48-7-20 of the Official Code of Georgia Annotated, relating to state income  
8 taxation, is amended by striking paragraph (1) of subsection (b) and inserting in its place a  
9 new paragraph (1) to read as follows:  
10  
11

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

SINGLE PERSON AND

MARRIED PERSON FILING A SEPARATE RETURN

If Georgia Taxable

Net Income Is:

The Tax Is:

Not over \$750.00 .....	1%
Over \$750.00 but not over \$2,250.00 .....	\$7.50 plus 2% of amount over \$750.00
Over \$2,250.00 but not over \$3,750.00 .....	\$37.50 plus 3% of amount over \$2,250.00
Over \$3,750.00 but not over \$5,250.00 .....	\$82.50 plus 4% of amount over \$3,750.00

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

**MARRIED PERSON FILING A SEPARATE RETURN**

**If Georgia Taxable**

**Net Income Is:**

**The Tax Is:**

8	<del>Not over \$500.00 .....</del>	<del>1%</del>
9	<del>Over \$500.00 but not over \$1,500.00 .....</del>	<del>\$5.00 plus 2% of</del>
10		<del>amount over \$500.00</del>
11	<del>Over \$1,500.00 but not over \$2,500.00 .....</del>	<del>\$25.00 plus 3% of</del>
12		<del>amount over \$1,500.00</del>
13	<del>Over \$2,500.00 but not over \$3,500.00 .....</del>	<del>\$55.00 plus 4% of</del>
14		<del>amount over \$2,500.00</del>
15	<del>Over \$3,500.00 but not over \$5,000.00 .....</del>	<del>\$95.00 plus 5% of</del>
16		<del>amount over \$3,500.00</del>
17	<del>Over \$5,000.00 .....</del>	<del>\$170.00 plus 6% of</del>
18		<del>amount over \$5,000.00</del>

**MARRIED PERSONS FILING A JOINT RETURN**

**If Georgia Taxable**

**Net Income Is:**

**The Tax Is:**

22	<u>Not over \$1,500.00 .....</u>	<u>1%</u>
23	<u>Over \$1,500.00 but not over \$4,500.00 .....</u>	<u>\$15.00 plus 2% of</u>
24		<u>amount over \$1,500.00</u>
25	<u>Over \$4,500.00 but not over \$7,500.00 .....</u>	<u>\$75.00 plus 3% of</u>
26		<u>amount over \$4,500.00</u>
27	<u>Over \$7,500.00 but not over \$10,500.00 .....</u>	<u>\$165.00 plus 4% of</u>
28		<u>amount over \$7,500.00</u>
29	<u>Over \$10,500.00 but not over \$14,000.00 .....</u>	<u>\$285.00 plus 5% of</u>
30		<u>amount over \$10,500.00</u>
31	<u>Over \$14,000.00 .....</u>	<u>\$460.00 plus 6% of</u>
32		<u>amount over \$14,000.00</u>

~~HEAD OF HOUSEHOLD AND MARRIED PERSONS~~

~~FILING A JOINT RETURN~~

If Georgia Taxable

Net Income Is:

The Tax Is:

Not over \$1,000.00 .....	1%
Over \$1,000.00 but not over \$3,000.00 .....	\$10.00 plus 2% of amount over \$1,000.00
Over \$3,000.00 but not over \$5,000.00 .....	\$50.00 plus 3% of amount over \$3,000.00
Over \$5,000.00 but not over \$7,000.00 .....	\$110.00 plus 4% of amount over \$5,000.00
Over \$7,000.00 but not over \$10,000.00 .....	\$190.00 plus 5% of amount over \$7,000.00
Over \$10,000.00 .....	\$340.00 plus 6% of amount over \$10,000.00"

**SECTION 3.**

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval and shall be applicable to all taxable years beginning on or after January 1, 2001.

**SECTION 4.**

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