

House Bill 165

By: Representatives Jennings of the 63<sup>rd</sup>, Birdsong of the 123<sup>rd</sup> and Snelling of the 99<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to  
2 computation of taxable net income, so as to provide that military income received by a  
3 member of the armed services of the United States stationed in a foreign country to a  
4 permanent change of station of six months or more as a result of military orders shall not be  
5 subject to state income tax; to provide for conditions and limitations; to provide an effective  
6 date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of  
10 taxable net income, is amended in subsection (a) by striking "and" at the end of paragraph  
11 (9), by striking the period at the end of paragraph (10) and inserting in its place "; and", and  
12 by adding a new paragraph immediately following paragraph (10) to be designated paragraph  
13 (11) to read as follows:

14 "(11) Military income received by a member of the armed services of the United States  
15 stationed in a foreign country to a permanent change of station of six months or more as  
16 a result of military orders. The exclusion provided under this paragraph shall apply only  
17 with respect to such member residing in such foreign country only with respect to  
18 military income earned during the period of such permanent change of station."

19 **SECTION 2.**

20 This Act shall become effective on January 1, 2002.

21 **SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.