

House Bill 167

By: Representatives Stancil of the 16th, Pinholster of the 15th, Ehrhart of the 36th, Wiles of the 34th and Smith of the 19th

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 income
3 tax credits with respect to telecommuting; to provide for conditions, limitations, and
4 exclusions; to provide for authority of the state revenue commissioner with respect to the
5 foregoing; to provide an effective date; to provide for applicability; to repeal conflicting
6 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) An employer shall be allowed a state income tax credit against the tax imposed by this
15 chapter for each employee who telecommutes, in an amount equal to \$2,500.00 per
16 employee.

17 (b) An employee with respect to whom an employer is allowed the income tax credit under
18 subsection (a) of this Code section shall be allowed a state income tax credit against the tax
19 imposed by this chapter in an amount equal to \$1,000.00.

20 (c) In no event shall the total amount of any tax credit under this Code section for a taxable
21 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed to
22 be carried forward to apply to the taxpayer's next three succeeding years' tax liability. No
23 such tax credit shall be allowed the taxpayer against prior years' tax liability.

24 (d) The commissioner shall promulgate any rules and regulations necessary to implement
25 and administer this Code section. Such rules and regulations shall include, but not be

1 limited to, a minimum telecommuting requirement of one workday per week by the
2 employee in order to obtain the credits authorized under this Code section."

3 **SECTION 2.**

4 This Act shall become effective on January 1, 2002, and shall be applicable to all taxable
5 years beginning on or after January 1, 2002.

6 **SECTION 3.**

7 All laws and parts of laws in conflict with this Act are repealed.