

House Bill 982

By: Representatives Kaye of the 37th, Bannister of the 77th, Bunn of the 74th, Coleman of the 80th and Hines of the 38th

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 an
3 income tax credit for certain teachers or paraprofessionals with respect to qualified education
4 expenses; to provide for conditions and limitations; to provide for powers, duties, and
5 authority of the state revenue commissioner with respect to the foregoing; to provide an
6 effective date; to repeal 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) As used in this Code section, the term:

15 (1) 'Qualified education expense' means the expenditure of funds by the taxpayer for
16 classroom supplies for classroom use which are approved by the principal of the public
17 school.

18 (2) 'Taxpayer' means a person employed as a teacher or a paraprofessional in a public
19 school system by a county or independent board of education in this state.

20 (b) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20
21 for qualified education expenses in an amount not to exceed 50 percent of the actual
22 amount expended or \$250.00, whichever is less.

23 (c) In no event shall the total amount of the tax credit under this Code section for a taxable
24 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the
25 taxpayer against succeeding years' tax liability. No such credit shall be allowed the
26 taxpayer against prior years' tax liability.

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

3 **SECTION 2.**

4 This Act shall become effective on January 1, 2003.

5 **SECTION 3.**

6 All laws and parts of laws in conflict with this Act are repealed.