

House Bill 100

By: Representatives Mosley of the 129th, Post 1, Birdsong of the 104th, Smith of the 129th, Post 2, Purcell of the 122nd, Greene of the 134th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to the
2 computation of taxable net income tax, so as to exclude from state income taxation the salary
3 of Georgia citizens on active military duty and residing outside the state; to provide for
4 applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to the computation
8 of taxable net income tax, is amended by striking the word "and" at the end of paragraph (10)
9 of subsection (a); by striking the symbol (.) at the end of paragraph (11) of subsection (a) and
10 inserting in lieu thereof the word and symbol "and;"; and by inserting at the end of subsection
11 (a) the following:

12 "(12) For taxable years on and after January 1, 2004, an amount equal to the military
13 salary received by a Georgia citizen on active military duty during any month in which
14 such citizen resided outside the state."

15 style="text-align:center">**SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.