

House Bill 118

By: Representatives Birdsong of the 104th, Skipper of the 116th, Buck of the 112th, Smyre of the 111th, Royal of the 140th and others

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 imposition, rate, and computation of income taxes, so as to provide that military
3 income received by a taxpayer who is a member of the national guard or any reserve
4 component of the armed forces of the United States called to active duty shall not be subject
5 to state income tax; to provide an effective date; to provide for applicability; to repeal
6 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
10 imposition, rate, and computation of income taxes, is amended by adding a new Code section
11 immediately following Code Section 48-7-27, to be designated Code Section 48-7-27.1, to
12 read as follows:

13 "48-7-27.1.

14 (a) In addition to any applicable adjustments pursuant to Code Section 48-7-27, Georgia
15 taxable net income of an individual shall be the taxpayer's federal adjusted gross income,
16 as defined in the Internal Revenue Code of 1986, as amended, less the adjustment provided
17 for pursuant to this Code section.

18 (b) Military income received by a taxpayer who is a member of the national guard or any
19 reserve component of the armed forces of the United States received while such individual
20 was called to active duty for a continuous period exceeding three weeks shall be excluded
21 from the Georgia taxable net income of that individual."

22 **SECTION 2.**

23 This Act shall become effective upon its approval by the Governor or upon its becoming law
24 without such approval and shall be applicable to all taxable years beginning on or after
25 January 1, 2003.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.