

House Bill 383

By: Representatives Birdsong of the 104th, Royal of the 140th, Smyre of the 111th, Porter of the 119th, Buck of the 112th, 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
2 computation of taxable net income, so as to provide that military income received by a
3 member of the national guard or any reserve component of the armed services of the United
4 States stationed in a combat zone as a result of military orders shall not be subject to state
5 income tax; to provide for conditions and limitations; to provide an effective date; to provide
6 for applicability; 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 (10), by striking the period at the end of paragraph (11) and inserting in its place "; and", and
12 by adding a new paragraph immediately following paragraph (11) to be designated paragraph
13 (12) to read as follows:

14 "(12) Military income received by a member of the national guard or any reserve
15 component of the armed services of the United States stationed in a combat zone pursuant
16 to military orders. The exclusion provided under this paragraph:

17 (A) Shall apply with respect to each taxable year, or portion thereof, covered by such
18 military orders; and

19 (B) Shall apply only with respect to such member of the national guard or any reserve
20 component of the armed forces and only with respect to military income earned during
21 the period covered by such military orders."

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.

1 **SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.