

House Bill 431

By: Representatives Murphy of the 97<sup>th</sup>, Hugley of the 113<sup>th</sup>, James of the 114<sup>th</sup>, Warren of the 99<sup>th</sup> and Howard of the 98<sup>th</sup>

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 teachers with respect to qualified education expenses; to provide for  
4 conditions and limitations; to provide for powers, duties, and authority of the state revenue  
5 commissioner with respect to the foregoing; to provide an effective date; to provide for  
6 applicability; 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 48-7-29.8, to be designated Code Section 48-7-29.9,  
12 to read as follows:

13 "48-7-29.9.

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 books, pens, pencils, paper, or similar instructional supplies solely for classroom use.

17 (2) 'Taxpayer' means a person employed as a teacher in prekindergarten through grade  
18 12 in a public school system by a county or independent board of education in this state.

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

22 (c) In no event shall the total amount of the tax credit under this Code section for a taxable  
23 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the  
24 taxpayer against succeeding years' tax liability. No such credit shall be allowed the  
25 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, 2004, and shall be applicable to all taxable  
5 years beginning on or after that date.

6 **SECTION 3.**

7 All laws and parts of laws in conflict with this Act are repealed.