

House Bill 453

By: Representatives Powell of the 23<sup>rd</sup>, Purcell of the 122<sup>nd</sup>, Cummings of the 19<sup>th</sup>, Smith of the 13<sup>th</sup>, Post 2, McCall of the 78<sup>th</sup>, 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 the imposition, rate, and computation of income tax, so as to provide for an  
3 income tax credit for certain teachers or paraprofessionals; to provide for conditions and  
4 limitations; to provide for powers, duties, and authority of the state revenue commissioner  
5 with respect to the foregoing; to provide an effective date; to provide for applicability; to  
6 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 'taxpayer' means a person employed as a teacher  
15 or a paraprofessional in a public school system by a county or independent board of  
16 education in this state.

17 (b) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20  
18 in an amount not to exceed:

19 (1) Thirty-three percent of the amount of such tax attributable to the taxpayer's public  
20 school salary after eight years of continuous employment as a teacher or paraprofessional;

21 (2) Sixty-six percent of the amount of such tax attributable to the taxpayer's public  
22 school salary after 15 years of continuous employment as a teacher or paraprofessional;

23 and

24 (3) One hundred percent of the amount of such tax attributable to the taxpayer's public  
25 school salary after 20 years of continuous employment as a teacher or paraprofessional.

1 (c) The credit authorized under subsection (b) of this Code section may be claimed by a  
2 taxpayer with respect to the first complete tax year which begins on January 1 of the year  
3 following the year in which the requisite number of years of service is attained.

4 (d) In no event shall the total amount of the tax credit under this Code section for a taxable  
5 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the  
6 taxpayer against succeeding years' tax liability. No such credit shall be allowed the  
7 taxpayer against prior years' tax liability.

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

10 **SECTION 2.**

11 This Act shall become effective on January 1, 2004, and shall be applicable to all taxable  
12 years beginning on or after that date.

13 **SECTION 3.**

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