

House Bill 813

By: Representatives Jenkins of the 93rd, Parham of the 94th, and Royal of the 140th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-29.5 of the Official Code of Georgia Annotated, relating to
2 income tax credits for certain private driver education courses of minors, so as to authorize
3 such credit with respect to any driver education which is offered by or through a public
4 school; to change certain provisions regarding licensure; to provide an effective date; to
5 provide for applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-7-29.5 of the Official Code of Georgia Annotated, relating to income tax
9 credits for certain private driver education courses of minors, is amended by striking
10 subsection (a) and inserting in its place a new subsection (a) to read as follows:

11 "(a)(1) A taxpayer shall be allowed a credit against the tax imposed by Code Section
12 48-7-20 with respect to the amount expended by such taxpayer for a completed course
13 of driver education for a dependent minor child of such taxpayer either:

14 (A) At at a private driver training school licensed by the Department of Motor Vehicle
15 Safety under Chapter 13 of Title 43, 'The Driver Training School License Act,' except
16 as otherwise provided by this Code section Act; or

17 (B) Offered by or through a public school in this state.

18 (2) The amount of such tax credit per dependent minor child of a taxpayer shall be the
19 actual amount expended for such course, or \$150.00, whichever is less."

20 **SECTION 2.**

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

1 **SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.