

House Bill 1296

By: Representatives Beasley-Teague of the 48th, Post 2, Brooks of the 47th, Manning of the 32nd, Powell of the 23rd, and Maddox of the 59th, Post 2

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 taxpayer who is a full or part-time member or retired member of the military service or
4 armed services of the United States or any reserve component thereof shall not be subject to
5 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 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of
10 taxable net income is amended by striking paragraph (12) of subsection (a) and inserting in
11 its place a new paragraph (12) to read as follows:

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

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

17 ~~(B) Shall apply only with respect to such member of the national guard or any reserve~~
18 ~~component of the armed forces and only with respect to military income earned during~~
19 ~~the period covered by such military orders. Military income received by a taxpayer~~
20 ~~who is a full or part-time member or retired member of the military service or armed~~
21 ~~forces of the United States or any reserve component thereof."~~

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, 2004.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.