

House Bill 167

By: Representatives Porter of the 143rd, Hugley of the 133rd, Smyre of the 132nd, Randall of the 138th, Ashe of the 56th, 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 Georgia taxable net income, so as to change certain provisions regarding the
3 exclusion applicable to military income; to provide an effective date; to provide for
4 applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation
8 of Georgia taxable net income, is amended by striking paragraph (12) of subsection (a) and
9 inserting in its place a new paragraph (12) to read as follows:

10 "(12) ~~Military~~ All income received by a member of the national guard or any reserve
11 component of the armed services of the United States ~~stationed in a combat zone pursuant~~
12 ~~to military orders~~ who serves on active duty for 90 or more consecutive days in a taxable
13 year. The exclusion provided under this paragraph:

14 (A) Shall apply with respect to each taxable year, ~~or portion thereof, covered by such~~
15 ~~military orders~~ in which such member serves for such qualifying period of time; and

16 (B) Shall apply only with respect to such member of the national guard or any reserve
17 component of the armed forces and ~~only~~ with respect to all military income and all
18 other income earned during the ~~period covered by such military orders~~ taxable year by
19 such member; and"

20 style="text-align:center">**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, 2002.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.