

## House Bill 263

By: Representatives Roberts of the 154<sup>th</sup>, Golick of the 34<sup>th</sup>, Smith of the 129<sup>th</sup>, Freeman of the 140<sup>th</sup>, Dollar of the 45<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 imposition, rate, computation, and exemptions regarding income taxes, so as to  
3 provide a deduction for the cost of certain classroom supplies, equipment, and materials paid  
4 by certain educators; to provide for related matters; to provide for effective dates and  
5 applicability; to repeal conflicting laws; and for other purposes.

6 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

7 **SECTION 1.**

8 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 imposition, rate, computation, and exemptions regarding income taxes, is amended in Code  
10 Section 48-7-27, relating to computation of taxable net income, by striking the word "and"  
11 at the end of paragraph (12) of subsection (a); replacing the period at the end of paragraph  
12 (13) of subsection (a) with ";" and"; and adding a new paragraph at the end of subsection (a),  
13 to be designated paragraph (14), to read as follows:

14 "(14) The deduction for school teachers provided and allowed by Section 62(a)(2)(D) of  
15 the Internal Revenue Code of 1986 as enacted on or before January 1, 2005, to the extent  
16 the deduction has not been included in federal adjusted gross income, as defined under  
17 the Internal Revenue Code of 1986, and the expenses have not been included in itemized  
18 nonbusiness deductions."

19 **SECTION 2.**

20 This Act shall become effective upon its approval by the Governor or upon its becoming law  
21 without such approval and shall be applicable to all taxable years beginning on or after  
22 January 1, 2004.

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.