

House Bill 538

By: Representatives O`Neal of the 146<sup>th</sup>, Fleming of the 117<sup>th</sup>, Smith of the 129<sup>th</sup>, Keen of the 179<sup>th</sup>, and Rynders of the 152<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 income taxes, so as to provide for certain benefits for members of the national guard or  
3 reserve components of the armed services of the United States; to provide for state income  
4 tax exclusion; to provide for procedures, conditions, and limitations; to provide for certain  
5 automatic license or registration extension; to provide for an exemption regarding continuing  
6 education requirements; to provide for nonapplicability; to provide for related matters; to  
7 provide an effective date; to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

10 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,  
11 is amended by adding a new Code section at the end of Article 1, relating to general  
12 provisions, to be designated Code Section 48-7-6, to read as follows:

13 "48-7-6.

14 (a) In addition to the adjustments provided for under Code Section 48-7-27, for all taxable  
15 years beginning on or after January 1, 2002, Georgia taxable net income of an individual  
16 shall be the taxpayer's federal adjusted gross income, as defined in the federal Internal  
17 Revenue Code of 1986, as amended, less all income received by a member of the national  
18 guard or any reserve component of the armed services of the United States who serves on  
19 active duty for at least 90 consecutive days. The exclusion provided under this subsection:

20 (1) Shall be claimed and allowed in the year in which the majority of such days are  
21 served. In the event an equal number of consecutive days are served in two calendar  
22 years, then the exclusion shall be claimed and allowed in the year in which the ninetieth  
23 day occurs;

24 (2) Shall apply with respect to each taxable year in which such member serves for such  
25 qualifying period of time; and

1 (3) Shall apply only with respect to such member of the national guard or any reserve  
2 component of the armed forces and with respect to all military income and all other  
3 income earned during the taxable year by such member.

4 (b) Notwithstanding any provision of law to the contrary, any member of the national  
5 guard or any reserve component of the armed services of the United States who serves on  
6 active duty for at least 90 consecutive days shall by operation of this subsection  
7 automatically be granted an extension, without fee charged for such extension, of any  
8 annual license or registration otherwise required under any other provision of law by the  
9 state or any agency, department, board, bureau, or commission of the state. Such extension  
10 shall continue until the otherwise regular expiration date which occurs in the year next  
11 succeeding the year in which such active duty ceases.

12 (c) Notwithstanding any provision of law to the contrary, any member of the national  
13 guard or any reserve component of the United States who qualifies for the license or  
14 registration extension under subsection (b) of this Code section shall be exempt from any  
15 continuing education requirements during such automatic extension period.

16 (d) Subsections (b) and (c) of this Code section shall not apply to attorneys."

17 **SECTION 2.**

18 This Act shall become effective upon its approval by the Governor or upon its becoming law  
19 without such approval.

20 **SECTION 3.**

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