

1 Senators Golden of the 8th, Stoner of the 6th and Douglas of the 17th offered the following
2 amendment:

3 Amend the substitute to SB 258 by inserting immediately after the word and symbol
4 "veterans;" on line 8 of page 1 the following: "to amend Part 3 of Article 3 of Chapter 2 of
5 Title 38 of the Official Code of Georgia Annotated, relating to pay, pensions, and allowances
6 for military personnel, so as to provide for financial assistance grants to families and
7 members of the Georgia National Guard or United States armed forces reserve component;".

8 By inserting immediately following line 14 of page 3 a new section to read as follows:

9 **"SECTION 3A.**

10 Part 3 of Article 3 of Chapter 2 of Title 38 of the Official Code of Georgia Annotated,
11 relating to pay, pensions, and allowances for military personnel, is amended by designating
12 the existing provisions of said part as Subpart 1 thereof and adding a new Subpart 2 to read
13 as follows:

14 'Subpart 2

15 38-2-260.

16 As used in this subpart, the term:

17 (1) "Commission" means the Commission on HEROES established under Code Section
18 38-2-261.

19 (2) "Family member" means a person who is the husband, wife, child, or other dependent
20 of a service member who is engaged or has been permanently disabled or killed in the
21 performance of ordered military duty, is enrolled in the Defense Enrollment Eligibility
22 Reporting System; and is a resident of this state.

23 (3) "Financial assistance grant" means funds awarded to a service member or family
24 member based upon criteria and amounts established by the commission.

25 (4) "Georgia National Guard Foundation" means the Georgia National Guard
26 Foundation, Inc., which is a nonprofit 501(c)(3) corporation whose purpose is to provide
27 support to members of the Georgia Department of Defense.

28 (5) "Ordered military duty" means any military duty performed in the service of this state
29 or the United States for a period of 90 consecutive days or longer by a service member
30 pursuant to orders issued by competent state or federal authority.

31 (6) "Service member" means a resident of this state who is a voluntary member of the
32 National Guard or any United States reserve component.

1 (7) "Trust fund" means the Historic Economic Relief for Our Exceptional Soldiers
2 (HEROES) Trust Fund established under Code Section 38-2-262.

3 38-2-261.

4 There is created the Commission on HEROES. The commission shall be composed of the
5 adjutant general, the commissioner of veterans service, the president of the Georgia
6 National Guard Foundation, and two citizens appointed by the adjutant general. The
7 members shall receive no compensation for their services but shall be reimbursed for actual
8 expenses incurred. For administrative purposes the commission shall be attached to the
9 Department of Defense

10 38-2-262.

11 (a) There is established the Historic Economic Relief for Our Exceptional Soldiers
12 (HEROES) Trust Fund to consist of any voluntary contributions to such trust fund and
13 other moneys acquired and all interest thereon.

14 (b) The commission shall administer the trust fund. All balances in the trust fund shall be
15 deposited in an interest-bearing account. The commission shall expend trust fund moneys
16 held in accordance with this subpart. The commission shall prepare by February 1 of each
17 year a public record accounting of the funds received into and expended from the trust
18 fund.

19 38-2-263.

20 (a) In addition to those moneys described in subsection (a) of Code Section 38-2-262, the
21 trust fund shall consist of moneys appropriated thereto by the General Assembly.

22 (b) Within the trust fund, funds appropriated by the General Assembly and interest thereon
23 shall be segregated from all other moneys in the trust fund. Funds appropriated to the trust
24 fund and interest thereon shall be made available in each fiscal year for grants to family
25 members according to the criteria set by the commission.

26 (c) Balances in the trust fund shall not lapse but shall be carried forward each year so that
27 no part thereof shall be deposited in the general fund.

28 38-2-264.

29 (a) Each Georgia income tax return form for taxable years beginning on or after January
30 1, 2007, shall contain appropriate language, offering the taxpayer the opportunity to
31 voluntarily contribute to the trust fund by either donating all or any part of any tax refund
32 due, by authorizing a reduction in the refund check otherwise payable, or by contributing
33 any amount over and above any amount of tax owed by adding that amount to the
34 taxpayer's payment. The instructions accompanying the income tax return form shall
35 contain a description of the purposes for which the trust fund was established and the
36 intended use of moneys received from the contributions. Each taxpayer required to file a

1 state income tax return who desires to contribute to the trust fund may designate such
2 contribution as provided in this Code section on the appropriate income tax return form.

3 (b) The Department of Revenue shall determine annually the total amount so contributed,
4 withhold therefrom a reasonable amount for administering the voluntary contribution
5 program, and transmit the balance to the department for deposit in the trust fund

6 38-2-265.

7 (a) Each Georgia income tax return form for taxable years beginning on January 1, 2005,
8 and January 1, 2006, shall contain appropriate language offering the taxpayer the
9 opportunity to voluntarily contribute to the Georgia National Guard Foundation by either
10 donating all or any part of any tax refund due, by authorizing a reduction in the refund
11 check otherwise payable, or by contributing any amount over and above any amount of tax
12 owed by adding that amount to the taxpayer's payment. The instructions accompanying the
13 income tax return form shall contain a description of the purposes for which the Georgia
14 National Guard Foundation was established and the intended use of moneys received from
15 the contributions. Each taxpayer required to file a state income tax return who desires to
16 contribute to the Georgia National Guard Foundation may designate such contribution as
17 provided in this Code section on the appropriate income tax return form.

18 (b) The Department of Revenue shall determine annually the total amount so contributed,
19 withhold therefrom a reasonable amount for administering the voluntary contribution
20 program, and transmit the balance to the department for deposit in the Georgia National
21 Guard Foundation.

22 38-2-266.

23 Subject to the provisions of this subpart and availability of funds in the trust fund, the
24 commission shall provide financial assistance grants to service members and family
25 members. The commission shall be responsible for determining the amount of financial
26 assistance grants awarded, the criteria for granting the awards, and the process to apply for
27 the grants of financial assistance.

28 38-2-267.

29 In the event of the ratification in November, 2006, of an amendment to Article III, Section
30 VI, Paragraph VI of the Georgia Constitution authorizing the General Assembly to provide
31 by law for financial assistance grants for members and their families of the Georgia
32 National Guard or United States reserve components and the creation of a nonlapsing trust
33 fund for such purpose, the trust fund established in Code Section 38-2-262 shall be deemed
34 the nonlapsing trust fund authorized by said constitutional amendment. If such an
35 amendment is not so ratified, then Code Sections 38-2-262 through 38-2-264 and 38-2-266
36 shall not become effective."