

House Bill 538 (AS PASSED HOUSE AND SENATE)

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 certain  
4 automatic license or registration extension; to provide for an exemption regarding continuing  
5 education requirements; to provide for nonapplicability; to provide for an income tax credit  
6 for certain qualified life insurance premiums; to provide for conditions and limitations; to  
7 provide for powers, duties, and authority of the state revenue commissioner with respect to  
8 the foregoing; to provide for related matters; to provide an effective date; to provide for  
9 applicability; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

15 "48-7-6.

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

24 (b) Notwithstanding any provision of law to the contrary, any member of the national  
25 guard or any reserve component of the United States who qualifies for the license or

1 registration extension under subsection (a) of this Code section shall be exempt from any  
2 continuing education requirements during such automatic extension period.

3 (c) This Code section shall not apply to attorneys."

4 **SECTION 2.**

5 Said chapter is further amended by adding a new Code section immediately following Code  
6 Section 48-7-29.8, to be designated Code Section 48-7-29.9, to read as follows:

7 "48-7-29.9.

8 (a) As used in this Code section, the term:

9 (1) 'Active duty' means full time duty in the United States armed forces, other than active  
10 duty for training, for a period of more than 90 consecutive days.

11 (2) 'Active duty for training' means full time duty in the United States armed forces for  
12 a period of more than 90 consecutive days for training purposes performed by members  
13 of the national guard and air national guard who are residents of this state.

14 (3) 'Qualified life insurance' means insurance coverage through the Servicemembers'  
15 Group Life Insurance Program administered by the United States Department of Veterans  
16 Affairs for the maximum benefit amount available under such program for the loss of life  
17 of a member of the national guard or air national guard who is a resident of this state  
18 while on active duty or active duty for training.

19 (b) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20  
20 in an amount not to exceed the amount expended for qualified life insurance premiums.

21 (c) The credit provided under this subsection:

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

26 (2) Shall apply with respect to each taxable year in which such member serves for such  
27 qualifying period of time.

28 (d) In no event shall the total amount of the tax credit under this Code section for a taxable  
29 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the  
30 taxpayer against succeeding years' tax liability. No such credit shall be allowed the  
31 taxpayer against prior years' tax liability.

32 (e) The commissioner shall be authorized to promulgate any rules and regulations  
33 necessary to implement and administer the provisions of this Code section."

