

House Bill 1051

By: Representatives Buckner of the 76th, Reece of the 11th, Sims of the 151st, and Dickson of the 6th

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 the imposition, rate, and computation of income tax, so as to provide for income
3 tax credits for students majoring in the education of special needs students and teachers who
4 teach special needs students; to provide for conditions and limitations; to provide for powers,
5 duties, and authority of the state revenue commissioner with respect to the foregoing; to
6 provide an effective date; to provide for applicability; to repeal conflicting laws; and for
7 other purposes.

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

9 **SECTION 1.**

10 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
11 imposition, rate, and computation of income tax, is amended by adding a new Code section
12 immediately following Code Section 48-7-29.9, to be designated Code Section 48-7-29.10,
13 to read as follows:

14 "48-7-29.10.

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

16 (1) 'Student' means a taxpayer who is enrolled in a college or university in this state who
17 is majoring in the education of special needs students and meets the requirements of
18 paragraph (1) or (2) of subsection (b) of this Code section.

19 (2) 'Teacher' means a person employed as a full-time teacher in a public school system
20 by a county or independent board of education in this state who teaches special needs
21 students.

22 (b)(1) A student taking 12 or more credit hours in the special needs education major shall
23 be allowed a credit against the tax imposed by Code Section 48-7-20 in an amount not
24 to exceed \$500.00;

1 (2) A student taking less than 12 but more than four credit hours in the special needs
2 education major shall be allowed a credit against the tax imposed by Code Section
3 48-7-20 in an amount not to exceed \$250.00; or

4 (3) A teacher shall be allowed a credit against the tax imposed by Code Section 48-7-20
5 in an amount not to exceed \$500.00.

6 (c) In no event shall the total amount of the tax credit under this Code section for a taxable
7 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the
8 taxpayer against succeeding years' tax liability. No such credit shall be allowed the
9 taxpayer against prior years' tax liability.

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

12 **SECTION 2.**

13 This Act shall become effective on January 1, 2007, and shall be applicable to all taxable
14 years beginning on or after that date.

15 **SECTION 3.**

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