

House Bill 1455

By: Representatives Meadows of the 5<sup>th</sup>, Smith of the 131<sup>st</sup>, Harbin of the 118<sup>th</sup>, Forster of the 3<sup>rd</sup>, Holt of the 112<sup>th</sup>, and others

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 that Georgia taxable net income of an individual taxpayer shall  
3 not include certain unreimbursed medical expenses; to provide for a definition; to provide  
4 for conditions and limitations; to provide an effective date; to provide for applicability; to  
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,  
9 is amended in subsection (a) of Code Section 48-7-27, relating to computation of taxable net  
10 income of individuals, by striking "and" at the end of paragraph (14), by striking the period  
11 at the end of paragraph (15) and inserting in its place "; and", and by adding a new paragraph  
12 immediately following paragraph (15) to be designated paragraph (16) to read as follows:

13 "(16)(A) An amount equal to 100 percent of the unreimbursed medical expenses paid  
14 by the taxpayer during the taxable year for medical care for the taxpayer and the spouse  
15 and dependents of the taxpayer which is not otherwise deductible by the taxpayer for  
16 federal income tax purposes.

17 (B) For the purposes of this paragraph, the term:

18 (i) 'Medical care' means amounts paid for:

19 (I) The diagnosis, cure, mitigation, treatment, or prevention of disease, or amounts  
20 paid for the purpose of affecting any structure or function of the body;

21 (II) Transportation primarily for and essential to medical care; and

22 (III) Insurance which covers medical care.

23 (ii) 'Unreimbursed' means amounts paid or incurred for medical care the cost of  
24 which to the taxpayer is not reimbursed by an employer, insurance or otherwise."

**SECTION 2.**

1

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

**SECTION 3.**

4

5 All laws and parts of laws in conflict with this Act are repealed.