

House Bill 335

By: Representatives Knight of the 126<sup>th</sup> and Scott of the 2<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 7A of Title 48 of the Official Code of Georgia Annotated, relating to  
2 refundable income tax credits for low-income residents, so as to provide that a person  
3 claiming the credit must be in life at the time the claim is filed; to provide for related matters;  
4 to provide for an effective date; to provide for applicability; to repeal conflicting laws; and  
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 7A of Title 48 of the Official Code of Georgia Annotated, relating to refundable  
9 income tax credits for low-income residents, is amended by adding a new Code section to  
10 read as follows:

11 "48-7A-4.

12 A person claiming a refund or payment of the credit authorized by this chapter must be in  
13 life at the time the claim for the credit is filed; and no credit may be claimed for a person  
14 who dies prior to claiming the credit."

15 **SECTION 2.**

16 This Act shall become effective upon its approval by the Governor or upon its becoming law  
17 without such approval. This Act shall apply with respect to any credit claimed but not yet  
18 refunded or paid as of that effective date as well as any credit claimed on or after that  
19 effective date.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.