

House Bill 674

By: Representative Hembree of the 67th

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 an
3 income tax credit with respect to qualified wildlife rehabilitator expenses; to provide for
4 conditions and limitations; to provide for powers, duties, and authority of the state revenue
5 commissioner with respect to the foregoing; to provide an effective date; to provide for
6 applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
10 imposition, rate, and computation of income tax, is amended by adding a new Code section
11 to read as follows:

12 "48-7-29.13.

13 (a) As used in this Code section, the term 'qualified wildlife rehabilitator expense' means
14 the expenditure of funds used directly for wildlife rehabilitation by a taxpayer who is
15 licensed by the Department of Natural Resources as a wildlife rehabilitator.

16 (b) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20
17 for qualified wildlife rehabilitator expenses in an amount not to exceed the actual amount
18 expended or \$500.00, whichever is less, upon submission of receipts documenting such
19 expenses.

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

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

1 **SECTION 2.**

2 This Act shall become effective on January 1, 2008, and shall be applicable to all taxable
3 years beginning on or after that date.

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.