

House Bill 686

By: Representative Davis of the 109<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to  
2 computation of taxable net income, so as to exempt military income received by a member  
3 of the national guard or any reserve component of the armed services of the United States  
4 stationed in defense of the borders of the United States pursuant to military orders; to provide  
5 for related matters; to provide for an effective date; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of  
10 taxable net income, is amended by revising paragraph (12) of subsection (a) as follows:

11 "(12) Military income received by a member of the national guard or any reserve  
12 component of the armed services of the United States stationed in a combat zone or  
13 stationed in defense of the borders of the United States pursuant to military orders. The  
14 exclusion provided under this paragraph:

15 (A) Shall apply with respect to each taxable year, or portion thereof, covered by such  
16 military orders; and

17 (B) Shall apply only with respect to such member of the national guard or any reserve  
18 component of the armed forces and only with respect to military income earned during  
19 the period covered by such military orders;"

20 **SECTION 2.**

21 This Act shall become effective upon its approval by the Governor or upon its becoming law  
22 without such approval.

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.