

House Bill 826

By: Representative Maddox of the 172<sup>nd</sup>

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 certain volunteer firefighters; to provide for conditions and  
4 limitations; to provide for powers, duties, and authority of the state revenue commissioner  
5 with respect to the foregoing; to provide an effective date; to provide for applicability; to  
6 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 'volunteer firefighter' means a person serving as  
14 a volunteer firefighter who provides written verification from such person's fire chief of  
15 the following:

16 (1) That such volunteer firefighter has for the immediately preceding three calendar  
17 years been a member in good standing of a recognized volunteer or combination fire  
18 department certified by the Georgia Fire Standards and Training Council; and

19 (2) That such volunteer firefighter has completed at least one of the levels of firefighter  
20 training leading to state firefighter certification by the Georgia Fire Standards and  
21 Training Council.

22 (b) A taxpayer who is a volunteer firefighter shall be allowed a credit against the tax  
23 imposed by this chapter in an amount not to exceed \$1,000.00.

24 (c) In no event shall the total amount of the tax credit under this Code section for a taxable  
25 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the

1 taxpayer against succeeding years' tax liability. No such credit shall be allowed the  
2 taxpayer against prior years' tax liability.

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

5 **SECTION 2.**

6 This Act shall become effective on January 1, 2009, and shall be applicable to all taxable  
7 years beginning on or after such date.

8 **SECTION 3.**

9 All laws and parts of laws in conflict with this Act are repealed.