

House Bill 1107

By: Representatives Manning of the 32<sup>nd</sup>, Golick of the 34<sup>th</sup>, Gardner of the 57<sup>th</sup>, Barnard of the 166<sup>th</sup>, and Hudson of the 124<sup>th</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 qualified low flush toilet expenses; to provide for conditions  
4 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 and applicability;  
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 style="text-align:center">**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:

- 14 (1) 'Commercial building' means any type of building other than residential.  
15 (2) 'Low flush toilet' means a toilet which uses an average of less than or equal to 1.6  
16 gallons of water per flush.  
17 (3) 'Qualified low flush toilet expense' means the expenditure of funds by the taxpayer  
18 for the replacement of such taxpayer's toilet with a low flush toilet in the tax year for  
19 which the credit under this Code section is claimed and allowed.  
20 (4) 'Residential' means any building or unit of a building intended for occupancy as a  
21 dwelling but shall not include a hotel or motel.

22 (b)(1) A taxpayer shall be allowed a credit against the tax imposed by Code Section  
23 48-7-20 or 48-7-21 for qualified low flush toilet expenses in an amount not to exceed the  
24 actual amount expended or \$100.00 per replacement, whichever is less, for the  
25 replacement of not more than three toilets in a residential building in a single tax year.

1 (2) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20  
2 or 48-7-21 for qualified low flush toilet expenses in an amount not to exceed the actual  
3 amount expended or \$100.00 per replacement, whichever is less, for the replacement of  
4 not more than six toilets in a commercial building.

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

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

11 **SECTION 2.**

12 This Act shall become effective upon its approval by the Governor or upon its becoming law  
13 without such approval and shall be applicable to all taxable years beginning on or after  
14 January 1, 2008.

15 **SECTION 3.**

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