

House Bill 1128

By: Representative Jones of the 44th

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 income
3 tax credits with respect to qualified low flush toilet expenses and qualified ultralow flush
4 toilet expenses; to provide for conditions and limitations; to provide for powers, duties, and
5 authority of the state revenue commissioner with respect to the foregoing; to provide an
6 effective date and 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:

14 (1) 'Low flush toilet' means a toilet which uses an average of less than or equal to 1.6
15 gallons of water per flush.

16 (2) 'Qualified low flush toilet expense' means the expenditure of funds by the taxpayer
17 for the replacement of such taxpayer's toilet after the effective date of this Code section
18 with a low flush toilet in the tax year for which the credit under this Code section is
19 claimed and allowed.

20 (3) 'Ultralow flush toilet' means a toilet which uses an average of less than or equal to
21 1.28 gallons of water per flush.

22 (4) 'Qualified ultralow flush toilet expense' means the expenditure of funds by the
23 taxpayer for the replacement of such taxpayer's toilet after the effective date of this Code
24 section with an ultralow flush toilet in the tax year for which the credit under this Code
25 section is claimed and allowed.

1 (b)(1) A taxpayer shall be allowed a credit against the tax imposed by Code Section
2 48-7-20 for qualified low flush toilet expenses in an amount not to exceed the actual
3 amount expended or \$50.00 per replacement, whichever is less, for the replacement of
4 not more than two toilets in a single-family dwelling owned by or leased to such
5 taxpayer.

6 (2) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20
7 for qualified ultralow flush toilet expenses in an amount not to exceed the actual amount
8 expended or \$100.00 per replacement, whichever is less, for the replacement of not more
9 than two toilets in a single-family dwelling owned by or leased to such taxpayer.

10 (c) No credit shall be allowed under this Code section for the replacement of any toilet in
11 a residence the construction of which was completed on or after January 1, 1993.

12 (d) In no event shall the total amount of the tax credit under this Code section for a taxable
13 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the
14 taxpayer against succeeding years' tax liabilities. No such tax credit shall be allowed the
15 taxpayer against prior years' tax liabilities.

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

18 SECTION 2.

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

22 SECTION 3.

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