08 LC 18 6981

House Bill 1152

By: Representatives Knight of the 126th, Tumlin of the 38th, and Mosby of the 90th

A BILL TO BE ENTITLED AN ACT

- 1 To amend Code Section 48-7-29.5 of the Official Code of Georgia Annotated, relating to the
- 2 tax credit for private driver education courses, so as to change certain substantiation
- 3 requirements; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 SECTION 1.

- 6 Code Section 48-7-29.5 of the Official Code of Georgia Annotated, relating to the tax credit
- 7 for private driver education courses, is amended by revising subsection (d) as follows:
- 8 "(d) No credit shall be allowed under this Code section unless the taxpayer submits with
- 9 the claim for such credit has obtained written proof of the successful completion of the
- 10 course of driver education by the dependent minor child and the amount expended by the
- 11 taxpayer for such course."

12 SECTION 2.

13 All laws and parts of laws in conflict with this Act are repealed.