

House Bill 1244

By: Representatives Martin of the 47<sup>th</sup> and Drenner of the 86<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-29.11 of the Official Code of Georgia Annotated, relating to  
2 income tax credits for teleworking, so as to extend the period of time for which such credits  
3 are granted; to change the amount of certain credits; to change certain reporting  
4 requirements; to provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-7-29.11 of the Official Code of Georgia Annotated, relating to income tax  
8 credits for teleworking, is amended by revising subsection (b) as follows:

9 "(b) For taxable years beginning or ending on or after January 1, 2008, and prior to  
10 January 1, ~~2010~~ 2012, an employer shall be allowed a state income tax credit against the  
11 tax imposed by Code Section 48-7-20 or Code Section 48-7-21 for a percentage of eligible  
12 telework expenses incurred in the corresponding calendar ~~years 2008 and 2009~~ year. The  
13 amount of such credit shall be calculated as follows:

14 (1) The credit shall be equal to 100 percent of the eligible telework expenses incurred  
15 pursuant to a telework agreement requiring the participating employee to telework at least  
16 12 days per month if the employer's principal place of business is located in an area  
17 designated by the United States Environmental Protection Agency as a nonattainment  
18 area under the federal Clean Air Act, 42 U.S.C. Section 7401 et seq.;

19 (2) The credit shall be equal to 75 percent of the eligible telework expenses incurred  
20 pursuant to a telework agreement requiring the participating employee to telework at least  
21 12 days per month; or

22 (3) The credit shall be equal to 25 percent of the eligible telework expenses incurred  
23 pursuant to a telework agreement requiring the participating employee to telework at least  
24 five days per month."

