

House Bill 269

By: Representative Fludd of the 66th

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 imposition, rate, computation, and exemptions regarding income taxes, so as to
3 revise and change the tax credit for qualified caregiving expenses; to provide an effective
4 date; to provide for applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
8 imposition, rate, computation, and exemptions regarding income taxes, is amended by
9 revising Code Section 48-7-29.2, relating to the tax credit for qualified caregiving expenses,
10 as follows:

11 "48-7-29.2.

12 (a) As used in this Code section, the term:

13 (1) 'Qualified caregiving expenses' means payments by the taxpayer for home health
14 agency services, personal care services, personal care attendant services, homemaker
15 services, adult day care, respite care, or health care equipment and supplies which
16 equipment and supplies have been determined to be medically necessary by a physician
17 which services, care, or equipment and supplies are:

18 (A) Provided to the qualifying family member; and

19 (B) Purchased or obtained from an organization or individual not related to the
20 taxpayer or the qualifying family member.

21 (2) 'Qualifying family member' means the taxpayer or an individual who is related to the
22 taxpayer by blood, marriage, or adoption and who:

23 (A) Is at least 62 years of age; or

24 (B) Has been determined to be disabled by the Social Security Administration.

25 (b) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20
26 for qualified caregiving expenses in an amount not to exceed ~~10 percent~~ of the total amount

27 expended for qualified caregiving expenses. No taxpayer shall be entitled to such credit
28 with respect to the same qualified caregiving expenses claimed by another taxpayer.

29 (c) A taxpayer shall only be authorized to claim and receive the credit under this Code
30 section if the taxpayer's Georgia taxable net income does not exceed \$200,000.00 in the
31 taxable year for which the credit under this Code section is claimed.

32 ~~(c)~~(d) In no event shall the amount of the tax credit exceed \$150.00 or the taxpayer's
33 income tax liability, ~~whichever is less~~. Any unused tax credit shall not be allowed to be
34 carried forward to apply to the taxpayer's succeeding years' tax liability. No such tax credit
35 shall be allowed the taxpayer against prior years' tax liability.

36 ~~(d)~~(e) No credit shall be allowed under this Code section with respect to any qualifying
37 caregiving expenses either deducted or subtracted by the taxpayer in arriving at Georgia
38 taxable net income or with respect to any qualified caregiving expenses for which amounts
39 were excluded from Georgia taxable net income.

40 ~~(e)~~(f) The commissioner shall promulgate any rules and regulations necessary to
41 implement and administer this Code section."

42 **SECTION 2.**

43 This Act shall become effective on January 1, 2010, and shall be applicable to all taxable
44 years beginning on or after that date.

45 **SECTION 3.**

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