

Senate Bill 202

By: Senators Mullis of the 53rd, Pearson of the 51st, Murphy of the 27th, Rogers of the 21st and Shafer of the 48th

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-40 of the Official Code of Georgia Annotated, relating to tax  
2 credits for certain business enterprises, so as to revise the definition of business enterprise  
3 to include businesses engaged in services for the elderly and persons with disabilities; to  
4 provide for related matters; 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 48-7-40 of the Official Code of Georgia Annotated, relating to tax credits for  
8 certain business enterprises, is amended by revising paragraph (2) of subsection (a) as  
9 follows:

10 "(2) 'Business enterprise' means any business or the headquarters of any such business  
11 which is engaged in manufacturing, warehousing and distribution, processing,  
12 telecommunications, broadcasting, tourism, ~~and~~ research and development industries, and  
13 services for the elderly and persons with disabilities. Such term shall not include retail  
14 businesses."

15 style="text-align:center">**SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.