

House Bill 186 (AS PASSED HOUSE AND SENATE)

By: Representatives Martin of the 47<sup>th</sup>, Drenner of the 86<sup>th</sup>, and Cox of the 102<sup>nd</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."

25 **SECTION 2.**

26 Said Code section is further amended by revising paragraph (2) of subsection (e) as follows:

27 "(2) The commissioner shall provide tentative approval of the applications by the date  
28 provided in paragraph (3) of this subsection. In no event shall the aggregate amount of  
29 tax credits approved by the commissioner for all qualified employers under this Code  
30 section in a calendar year exceed:

- 31 (A) ~~Two million dollars for~~ For credits earned in calendar year 2008, \$2 million; and  
32 (B) ~~Two million dollars for~~ For credits earned in calendar year 2009, \$2 million;  
33 (C) For credits earned in calendar year 2010, \$2.5 million; and  
34 (D) For credits earned in calendar year 2011, \$2.5 million."

35 **SECTION 3.**

36 Said Code section is further amended by revising subsection (f) as follows:

37 "(f) Notwithstanding the provisions of Code Sections 48-2-15, 48-7-60, and 48-7-61, ~~on~~  
38 ~~or before December 31, 2010, for credits allowed in calendar year 2008 and by December~~  
39 ~~31, 2011, for credits allowed in calendar year 2009,~~ the commissioner shall make available  
40 a public report disclosing the employer names and amounts of credit claimed under this  
41 Code section as follows:

- 42 (1) On or before December 31, 2010, for credits allowed in calendar year 2008;  
43 (2) On or before December 31, 2011, for credits allowed in calendar year 2009;  
44 (3) On or before December 31, 2012, for credits allowed in calendar year 2010; and  
45 (4) On or before December 31, 2013, for credits allowed in calendar year 2011."

46 **SECTION 4.**

47 This Act shall become effective upon its approval by the Governor or upon its becoming law  
48 without such approval.

49 **SECTION 5.**

50 All laws and parts of laws in conflict with this Act are repealed.