

House Bill 406

By: Representatives Hugley of the 133rd, Abrams of the 84th, Thomas of the 100th, Smyre of the 132nd, Buckner of the 130th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to income tax returns and information, so as to authorize taxpayers to make certain
3 contributions through the income tax payment and refund process to "Georgia's Pre-K
4 Program"; to provide for an effective date and for applicability; to repeal conflicting laws;
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
9 income tax returns and information, is amended by adding a new Code section to read as
10 follows:

11 "48-7-64.

12 (a) Each Georgia income tax return form for taxable years beginning on or after January 1,
13 2012, shall contain appropriate language, to be determined by the commissioner, offering
14 the taxpayer the opportunity to contribute funds for 'Georgia's Pre-K Program' under
15 Article 1 of Chapter 1A of Title 20 by donating \$5.00 and the option of an additional
16 amount of all or any part of any tax refund due, by authorizing a reduction of \$5.00 and the
17 option of an additional reduction in the refund check otherwise payable, or by contributing
18 \$5.00 and the option of any additional amount over and above any amount of tax owed by
19 adding that amount to the taxpayer's payment. The instructions accompanying the income
20 tax return form shall contain a description of such programs and the intended use of
21 moneys received from the contributions. Each taxpayer required to file a state income tax
22 return who desires to contribute to the commission may designate such contribution as
23 provided in this Code section on the appropriate income tax return form.

24 (b) The department shall determine annually the total amounts so contributed and shall
25 transmit such amounts to the Department of Early Care and Learning."

26 **SECTION 2.**

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

29 **SECTION 3.**

30 All laws and parts of laws in conflict with this Act are repealed.