

House Bill 808 (AS PASSED HOUSE AND SENATE)

By: Representatives Yates of the 73<sup>rd</sup>, Collins of the 27<sup>th</sup>, Black of the 174<sup>th</sup>, Holcomb of the 82<sup>nd</sup>, Hatchett of the 143<sup>rd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to  
2 computation of Georgia taxable net income, so as to provide for an exclusion applicable to  
3 certain income of certain disabled veterans; to provide an effective date; to provide for  
4 applicability; 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 48-7-27 of the Official Code of Georgia Annotated, relating to computation  
8 of Georgia taxable net income, is amended in subsection (a) by adding a new paragraph to  
9 read as follows:

10 "(12.1)(A) Disability income from the United States Department of Veterans Affairs  
11 received by a disabled veteran who is a citizen and resident of Georgia.

12 (B) As used in this paragraph, the term 'disabled veteran' means any wartime veteran  
13 who was discharged under honorable conditions and who has been adjudicated by the  
14 United States Department of Veterans Affairs as being at least 90 percent totally and  
15 permanently disabled and entitled to receive service connected benefits and any veteran  
16 who is receiving or who is entitled to receive a statutory award from the United States  
17 Department of Veterans Affairs for:

18 (i) Loss or permanent loss of use of one or both feet;

19 (ii) Loss or permanent loss of use of one or both hands;

20 (iii) Loss of sight in one or both eyes; or

21 (iv) Permanent impairment of vision of both eyes of the following status: Central  
22 visual acuity of 20/200 or less in the better eye, with corrective glasses, or central  
23 visual acuity of more than 20/200 if there is a field defect in which the peripheral field  
24 has contracted to such an extent that the widest diameter of visual field subtends on  
25 angular distance no greater than 20 degrees in the better eye."

26

**SECTION 2.**

27 This Act shall become effective upon its approval by the Governor or upon its becoming law  
28 without such approval and shall be applicable to all taxable years beginning on or after  
29 January 1, 2013.

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**SECTION 3.**

31 All laws and parts of laws in conflict with this Act are repealed.