

House Bill 360

By: Representatives Williams of the 168<sup>th</sup>, Stephens of the 164<sup>th</sup>, Pruett of the 149<sup>th</sup>, Ehrhart of the 36<sup>th</sup>, and Abrams of the 89<sup>th</sup>

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, and computation of taxes and taxation exemptions, so as to  
3 exempt from taxation the wages of certain employees responding to natural disasters; to  
4 provide for related matters; to provide for an effective date and applicability; to repeal  
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 imposition, rate, and computation of taxes and taxation exemptions, is amended by adding  
10 a new Code section to read as follows:

11 "48-7-29.18.

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

13 (1) 'Deployed' means temporary assigned employment at a distance of more than 50  
14 miles from an employee's regular place or area of employment for the purpose of  
15 responding to a disaster if such temporary employment lasts for a period of not less than  
16 24 hours nor more than 360 days.

17 (2) 'Disaster' means any natural or manmade destructive event which has been declared  
18 an official state of emergency by the president of the United States, an executive head of  
19 a state, Congress, or a state legislature.

20 (b) Any person deployed to a disaster shall be allowed a state income tax credit against the  
21 tax imposed by Code Section 48-7-20 or 48-7-21 for the full amount of such state taxes  
22 imposed on income earned as a result of being deployed to such disaster.

23 (c) In no event shall the total amount of the tax credit under this Code section for a taxable  
24 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed to  
25 be carried forward to apply to the taxpayer's next three succeeding years' tax liability. No  
26 such tax credit shall be allowed the taxpayer against prior years' tax liability.

27 (d) The commissioner shall promulgate any rules and regulations necessary to implement  
28 and administer this Code section."

29 **SECTION 2.**

30 This Act shall become effective on January 1, 2014, and shall apply to taxable income on or  
31 after that date.

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.