

House Bill 835

By: Representatives Rogers of the 29th, Ehrhart of the 36th, Williams of the 119th, Kelley of the 16th, Mabra of the 63rd, 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 tax returns and furnishing of information, so as to authorize Georgia taxpayers to
3 make certain voluntary contributions through the income tax payment and refund process to
4 a Georgia Higher Education Savings Plan; to provide for related matters; to provide an
5 effective date and applicability; to repeal conflicting laws; 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 tax
9 returns and furnishing of information, is amended by adding a new Code section to read as
10 follows:

11 "48-7-64.

12 (a) Each Georgia individual income tax return form for taxable years beginning on or after
13 January 1, 2017, shall contain appropriate language, to be determined by the commissioner,
14 offering the taxpayer the opportunity to contribute to a Georgia Higher Education Savings
15 Plan established pursuant to Article 11 of Chapter 3 of Title 20 by donating either all or any
16 part of any tax refund due or by authorizing a reduction in the refund check otherwise
17 payable. Each taxpayer required to file a state individual income tax return who desires to
18 contribute to a Georgia Higher Education Savings Plan may designate such contribution
19 as provided in this Code section on the appropriate income tax return form.
20 Notwithstanding the provisions of Code Sections 48-7-60 and 48-7-61, any taxpayer
21 designating a contribution pursuant to this subsection thereby authorizes the department
22 to provide any information necessary to process such contribution to the Georgia Student
23 Finance Commission.

24 (b) The department shall determine the total amount so contributed and shall transmit such
25 amount to the Georgia Higher Education Savings Plan designated by the taxpayer.

26 (c) The department may establish procedures, adopt rules and regulations, and modify or
27 create forms to implement this Code section."

28 **SECTION 2.**

29 This Act shall become effective upon its approval by the Governor or upon its becoming law
30 without such approval and shall apply to all taxable years beginning on or after January 1,
31 2017.

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.