

House Bill 861

By: Representatives Casas of the 107th, Barr of the 103rd, Clark of the 98th, Caldwell of the 20th, Cantrell of the 22nd, and others

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 the imposition, rate, and computation of state income tax, so as to provide for an
3 income tax credit with respect to education expenses relating to educating children in home
4 study programs; to provide for conditions and limitations; to provide for powers, duties, and
5 authority of the state revenue commissioner with respect to the foregoing; to provide for
6 related matters; to provide an effective date; to provide for applicability; to repeal conflicting
7 laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
11 imposition, rate, and computation of state income tax, is amended by adding a new Code
12 section to read as follows:

13 "48-7-29.20.

14 (a) As used in this Code section, the term 'education expenses' means the expenditure of
15 funds by the taxpayer for books and instructional materials, supplies, computer equipment,
16 software, and supplementary materials for dependent children of the taxpayer enrolled in
17 a home study program established pursuant to Code Section 20-2-690.

18 (b) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20
19 for education expenses in an amount not to exceed \$1,000.00 or the actual amount
20 expended, whichever is less, for dependent children of the taxpayer enrolled in a home
21 study program without the requirement of receipts documenting such expenses.

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

26 (d) The commissioner shall be authorized to promulgate any rules and regulations
27 necessary to implement and administer the provisions of this Code section."

28 **SECTION 2.**

29 This Act shall become effective on January 1, 2017, and shall be applicable to all taxable
30 years beginning on or after that date.

31 **SECTION 3.**

32 All laws and parts of laws in conflict with this Act are repealed.