

House Bill 922

By: Representatives Williamson of the 115<sup>th</sup>, Knight of the 130<sup>th</sup>, Kelley of the 16<sup>th</sup>, Harrell of the 106<sup>th</sup>, Coomer of the 14<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-40.17 of the Official Code of Georgia Annotated, relating to  
2 a tax credit for creating quality jobs, so as to add a definition of taxpayer; to provide for  
3 related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-7-40.17 of the Official Code of Georgia Annotated, relating to a tax credit  
7 for creating quality jobs, is amended by adding a new paragraph to subsection (a) as follows:

8 "(3) 'Taxpayer' means any person required by law to file a return or to pay taxes, except  
9 that any taxpayer may elect to include disregarded entities, as defined in the Internal  
10 Revenue Code, as part of the taxpayer for purposes of calculating the number of new  
11 quality jobs created under this Code section."

12 style="text-align:center">**SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.