

Senate Bill 181

By: Senators Jackson of the 2nd, Tate of the 38th, Seay of the 34th, Davenport of the 44th,
Butler of the 55th 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 imposition, rate, computation, and exemptions from state income taxes, so as to
3 change a certain definition; to provide for related matters; to provide for an effective date and
4 applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
8 imposition, rate, computation, and exemptions from state income taxes, is amended by
9 revising paragraph (2) of subsection (a) of Code Section 48-7-29.16, relating to the qualified
10 education tax credit, as follows:

11 "(2) 'Qualified education expense' means the expenditure of funds by the taxpayer during
12 the tax year for which a credit under this Code section is claimed and allowed ~~to~~ for funds
13 received by any Georgia public school system established as a local education agency
14 recognized by the Georgia Department of Education, for funds received by any Georgia
15 public school system foundation established as a nonprofit organization that provides
16 financial resources to enhance public education, and for funds received by a student
17 scholarship organization operating pursuant to Chapter 2A of Title 20 which are used for
18 tuition and fees for a qualified school or program."

19 **SECTION 2.**

20 This Act shall become effective on July 1, 2017, and shall be applicable to all taxable years
21 beginning on or after such date.

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.