

Senate Bill 328

By: Senators Albers of the 56th, Hufstetler of the 52nd, Cowser of the 46th, Hill of the 4th,
Watson of the 1st and others

AS PASSED SENATE

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 tax, so as to
3 provide for the expiration of certain income tax credits; to provide for related matters; to
4 provide for an effective date; 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 tax, is amended in Code
9 Section 48-7-29.3, relating to income tax credits for federal qualified transportation fringe
10 benefits, by adding a new subsection to read as follows:

11 "(e) This Code section shall stand repealed on December 31, 2018."

12 **SECTION 2.**

13 Said article is further amended in Code Section 48-7-29.5, relating to income tax credits for
14 private driver education courses, by adding a new subsection to read as follows:

15 "(f) This Code section shall stand repealed on December 31, 2018."

16 **SECTION 3.**

17 Said article is further amended in Code Section 48-7-40.19, relating to income tax credits for
18 diesel particulate emission reduction technology equipment, by adding a new subsection to
19 read as follows:

20 "(e) This Code section shall stand repealed on December 31, 2018."

21 **SECTION 4.**

22 This Act shall become effective on July 1, 2018.

23

SECTION 5.

24 All laws and parts of laws in conflict with this Act are repealed.