

Senate Bill 432

By: Senators Albers of the 56th, Hufstetler of the 52nd, Dugan of the 30th, Hill of the 4th, Ligon, Jr. of the 3rd 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 tax, so as to  
3 provide for the expiration of certain tax credits; to amend Code Section 48-8-3 of the Official  
4 Code of Georgia Annotated, relating to exemptions from state sales and use taxes, so as to  
5 repeal and reserve certain exemptions from state sales and use taxes; to repeal, effective  
6 December 31, 2019, exemptions related to the Georgia State Society of the Daughters of the  
7 American Revolution, art or artifacts sold to a museum for display, fundraising or religious  
8 paper sales by religious institutions, materials used to renovate or expand an aquarium, and  
9 materials used in construction of a competitive project of regional significance; to repeal,  
10 effective December 31, 2020, exemptions related to pipe organs or steeple bells for nonprofit  
11 churches, rentals for videotapes or films for those charging admission to view the film, the  
12 Rock Eagle 4-H Center, nonprescription insulin syringes and blood glucose level measuring  
13 strips, food and food ingredients used for disaster relief after a natural disaster, and sod grass  
14 sold in the original state of production; to repeal, effective December 31, 2021, exemptions  
15 related to transactions using food stamps or WIC coupons, and food or beverages sold by a  
16 Girl or Boy Scout council; to repeal, effective December 31, 2022, exemptions related to  
17 organizations that provide services to those with intellectual disabilities, property,  
18 concessions, or tickets for admission to private or public school functions, sales by nonprofit  
19 parent-teacher organizations, food purchased for off-premises consumption, sales by or to  
20 organizations that raise funds for public libraries for certain purposes, admission to a  
21 nonrecurring major sporting event, and sales to a qualified job training organization; to  
22 repeal, effective December 31, 2023, exemptions related to prescription drugs, glasses, and  
23 contact lenses, prescribed oxygen, hearing aids, and medical equipment and prosthetic  
24 devices; to repeal, effective December 31, 2024, exemptions related to charges for  
25 transportation of property, machinery or equipment used to reduce or eliminate air or water  
26 pollution, machinery or equipment used for water conservation in a water conservation  
27 facility, major components or repair parts for military aircraft, vehicles or missiles,  
28 prescribed mobility enhancement equipment, and parts used in repairing an aircraft; to repeal,

29 effective December 31, 2025, exemptions related to property or services used for treatment  
30 in nursing homes, inpatient hospices, and general or mental hospitals, certain vehicles for  
31 disabled veterans, nonprofit child-caring institutions, child-placing agencies, or maternity  
32 homes, nonprofit blood banks, and funeral merchandise when paid for by the Georgia Crime  
33 Victims Emergency Fund; to provide for a short title; to provide for related matters; to repeal  
34 conflicting laws; and for other purposes.

35 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

36 PART I  
37 SECTION 1-1.

38 This Act shall be known and may be cited as the 'Georgia Tax Credit Business Case Act.'

39 PART II  
40 SECTION 2-1.

41 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
42 imposition, rate, computation, and exemptions from state income tax, is amended in Code  
43 Section 48-7-29, relating to income tax credits for rural physicians, by adding a new  
44 subsection to read as follows:

45 "(d) This Code section shall stand repealed on December 31, 2019."

46 SECTION 2-2.

47 Said article is further amended in Code Section 48-7-29.1, relating to income tax credits for  
48 retrofitting certain single-family homes with accessibility features, by adding a new  
49 subsection to read as follows:

50 "(e) This Code section shall stand repealed on December 31, 2022."

51 SECTION 2-3.

52 Said article is further amended in Code Section 48-7-29.2, relating to income tax credits for  
53 qualified caregiving expenses, by adding a new subsection to read as follows:

54 "(f) This Code section shall stand repealed on December 31, 2019."

55 **SECTION 2-4.**

56 Said article is further amended in Code Section 48-7-29.3, relating to income tax credits for  
57 federal qualified transportation fringe benefits, by adding a new subsection to read as  
58 follows:

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

60 **SECTION 2-5.**

61 Said article is further amended in Code Section 48-7-29.4, relating to income tax credits for  
62 disaster assistance, by adding a new subsection to read as follows:

63 "(d) This Code section shall stand repealed on December 31, 2022."

64 **SECTION 2-6.**

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

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

68 **SECTION 2-7.**

69 Said article is further amended in Code Section 48-7-29.6, relating to income tax credits for  
70 qualified low-income building, by adding a new subsection to read as follows:

71 "(d) This Code section shall stand repealed on December 31, 2019."

72 **SECTION 2-8.**

73 Said article is further amended in Code Section 48-7-29.7, relating to income tax credits for  
74 depository financial institutions, by adding a new subsection to read as follows:

75 "(c) This Code section shall stand repealed on December 31, 2019."

76 **SECTION 2-9.**

77 Said article is further amended in Code Section 48-7-29.9, relating to income tax credits for  
78 qualified life insurance premiums for National Guard and Air National Guard members, by  
79 adding a new subsection to read as follows:

80 "(f) This Code section shall stand repealed on December 31, 2023."

81 **SECTION 2-10.**

82 Said article is further amended in Code Section 48-7-29.10, relating to income tax credits for  
83 qualified child and dependent care expenses, by adding a new subsection to read as follows:

84 "(d) This Code section shall stand repealed on December 31, 2022."

85 **SECTION 2-11.**

86 Said article is further amended in Code Section 48-7-29.12, relating to income tax credits for  
 87 qualified donation of real property, carryover of credit, appraisals, transfer of credit and  
 88 penalty, by adding a new subsection to read as follows:

89 "(h) This Code section shall stand repealed on December 31, 2021."

90 **SECTION 2-12.**

91 Said article is further amended in Code Section 48-7-29.13, relating to income tax credits for  
 92 qualified health insurance expenses, by adding a new subsection to read as follows:

93 "(f) This Code section shall stand repealed on December 31, 2022."

94 **SECTION 2-13.**

95 Said article is further amended in Code Section 48-7-29.14, relating to income tax credits for  
 96 clean energy property, by adding a new subsection to read as follows:

97 "(e) This Code section shall stand repealed on December 31, 2019."

98 **SECTION 2-14.**

99 Said article is further amended in Code Section 48-7-29.15, relating to income tax credits for  
 100 adoption of foster child, by adding a new subsection to read as follows:

101 "(e) This Code section shall stand repealed on December 31, 2022."

102 **SECTION 2-15.**

103 Said article is further amended in Code Section 48-7-29.16, relating to income tax credits for  
 104 qualified education, by adding a new subsection to read as follows:

105 "(j) This Code section shall stand repealed on December 31, 2021."

106 **SECTION 2-16.**

107 Said article is further amended in Code Section 48-7-29.17, relating to income tax credits for  
 108 purchase of one eligible single-family residence, by adding a new subsection to read as  
 109 follows:

110 "(f) This Code section shall stand repealed on December 31, 2019."

111 **SECTION 2-17.**

112 Said article is further amended in Code Section 48-7-40, relating to designation of counties  
 113 as less developed areas and tax credits for certain business enterprises, by adding a new  
 114 subsection to read as follows:

115 "(m) This Code section shall stand repealed on December 31, 2019."

116 **SECTION 2-18.**

117 Said article is further amended in Code Section 48-7-40.1, relating to income tax credits for  
118 business enterprises in less developed areas, by adding a new subsection to read as follows:

119 "(k) This Code section shall stand repealed on December 31, 2019."

120 **SECTION 2-19.**

121 Said article is further amended in Code Section 48-7-40.2, relating to income tax credits for  
122 existing manufacturing and telecommunications facilities in tier 1 counties and conditions  
123 and limitations, by adding a new subsection to read as follows:

124 "(e) This Code section shall stand repealed on December 31, 2023."

125 **SECTION 2-20.**

126 Said article is further amended in Code Section 48-7-40.3, relating to income tax credits for  
127 existing manufacturing and telecommunications facilities in tier 2 counties and conditions  
128 and limitations, by adding a new subsection to read as follows:

129 "(e) This Code section shall stand repealed on December 31, 2023."

130 **SECTION 2-21.**

131 Said article is further amended in Code Section 48-7-40.4, relating to income tax credits for  
132 existing manufacturing and telecommunications facilities or manufacturing and  
133 telecommunications support facilities in tier 3 or 4 counties and conditions and limitations,  
134 by adding a new subsection to read as follows:

135 "(e) This Code section shall stand repealed on December 31, 2023."

136 **SECTION 2-22.**

137 Said article is further amended in Code Section 48-7-40.5, relating to income tax credits for  
138 employers providing approved retraining programs, by adding a new subsection to read as  
139 follows:

140 "(f) This Code section shall stand repealed on December 31, 2019."

141 **SECTION 2-23.**

142 Said article is further amended in Code Section 48-7-40.6, relating to income tax credits for  
143 employers providing child care, by adding a new subsection to read as follows:

144 "(h) This Code section shall stand repealed on December 31, 2020."

145 **SECTION 2-24.**

146 Said article is further amended in Code Section 48-7-40.7, relating to optional income tax  
147 credits for existing manufacturing and telecommunications facilities in tier 1 counties and  
148 conditions and limitations, by adding a new subsection to read as follows:

149 "(e) This Code section shall stand repealed on December 31, 2020."

150 **SECTION 2-25.**

151 Said article is further amended in Code Section 48-7-40.8, relating to relating to optional  
152 income tax credits for existing manufacturing and telecommunications facilities in tier 2  
153 counties and conditions and limitations, by adding a new subsection to read as follows:

154 "(e) This Code section shall stand repealed on December 31, 2020."

155 **SECTION 2-26.**

156 Said article is further amended in Code Section 48-7-40.9, relating to relating to optional  
157 income tax credits for existing manufacturing and telecommunications facilities or  
158 manufacturing and telecommunications support facilities in tier 3 or 4 counties and  
159 conditions and limitations, by adding a new subsection to read as follows:

160 "(e) This Code section shall stand repealed on December 31, 2020."

161 **SECTION 2-27.**

162 Said article is further amended in Code Section 48-7-40.15, relating to alternative tax credits  
163 for base year port traffic increases and conditions and limitations, by adding a new  
164 subsection to read as follows:

165 "(f) This Code section shall stand repealed on December 31, 2020."

166 **SECTION 2-28.**

167 Said article is further amended in Code Section 48-7-40.15A, relating to additional job tax  
168 credit based on increase in port traffic and conditions and limitations, by adding a new  
169 subsection to read as follows:

170 "(f) This Code section shall stand repealed on December 31, 2023."

171 **SECTION 2-29.**

172 Said article is further amended in Code Section 48-7-40.17, relating to income tax credits for  
173 establishing or relocating quality jobs, by adding a new subsection to read as follows:

174 "(i) This Code section shall stand repealed on December 31, 2020."

175 **SECTION 2-30.**

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

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

180 **SECTION 2-31.**

181 Said article is further amended in Code Section 48-7-40.22, relating to tax credits for  
182 business enterprises for leased motor vehicles, daily ridership, and implementation, by  
183 adding a new subsection to read as follows:

184 "(h) This Code section shall stand repealed on December 31, 2019."

185 **SECTION 2-32.**

186 Said article is further amended in Code Section 48-7-40.27, relating to income tax credits for  
187 qualified investments, by adding a new subsection to read as follows:

188 "(g) This Code section shall stand repealed on December 31, 2021."

189 **SECTION 2-33.**

190 Said article is further amended in Code Section 48-7-40.28, relating to limitation on credit  
191 for qualified investment tax credit, by adding a new subsection to read as follows:

192 "(f) This Code section shall stand repealed on December 31, 2021."

193 **SECTION 2-34.**

194 Said article is further amended in Code Section 48-7-40.30, relating to income tax credits for  
195 certain qualified investments for a limited period of time, by adding a new subsection to read  
196 as follows:

197 "(k) This Code section shall stand repealed on December 31, 2020."

198 **SECTION 2-35.**

199 Said article is further amended in Code Section 48-7-41, relating to income tax credits for  
200 basic skills education program, by adding a new subsection to read as follows:

201 "(i) This Code section shall stand repealed on December 31, 2019."

202

**PART III**

203

**SECTION 3-1.**

204 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
 205 state sales and use taxes, is amended by repealing and reserving paragraphs (7.2), (14), (15),  
 206 (76), and (93).

207

**SECTION 3-2.**

208 Said Code section is further amended by repealing and reserving paragraphs (15.1), (24),  
 209 (38), (50), (57.3), and (62).

210

**SECTION 3-3.**

211 Said Code section is further amended by repealing and reserving paragraphs (53) and (59).

212

**SECTION 3-4.**

213 Said Code section is further amended by repealing and reserving paragraphs (7.1), (39), (56),  
 214 (57), (71), (97), and (98).

215

**SECTION 3-5.**

216 Said Code section is further amended by repealing and reserving paragraphs (47), (51), (52),  
 217 and (54).

218

**SECTION 3-6.**

219 Said Code section is further amended by repealing and reserving paragraphs (18), (36),  
 220 (36.1), (40), (72), and (86).

221

**SECTION 3-7.**

222 Said Code section is further amended by repealing and reserving paragraphs (7), (30), (41),  
 223 (46), and (63).

224

**PART IV**

225

**SECTION 4-1.**

226 This Act shall become effective on July 1, 2018; provided, however, that Section 3-1 of this  
 227 Act shall become effective on December 31, 2019; Section 3-2 of this Act shall become  
 228 effective on December 31, 2020; Section 3-3 of this Act shall become effective on December  
 229 31, 2021; Section 3-4 of this Act shall become effective on December 31, 2022; Section 3-5



230 of this Act shall become effective on December 31, 2023; Section 3-6 of this Act shall  
231 become effective on December 31, 2024; and Section 3-7 of this Act shall become effective  
232 on December 31, 2025.

233

**SECTION 4-2.**

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