

Senate Bill 11–Prefile

By: Senator Rhett of the 33rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to tax returns and furnishing of information, so as to authorize Georgia taxpayers to
3 make certain voluntary contributions through the income tax payment and refund process to
4 aid and assist service disabled veterans through a qualified service disabled veterans benefit
5 organization; to provide for definitions; to provide for conditions and limitations; to provide
6 for the promulgation of rules and regulations; to provide for a short title; to provide for
7 related matters; to provide for an effective date and applicability; to repeal conflicting laws;
8 and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 This Act shall be known and may be cited as the "Senator Jack Hill Veterans' Act."

12 **SECTION 2.**

13 Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to tax
14 returns and furnishing of information, is amended by adding a new Code section to read as
15 follows:

16 "48-7-64.

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17 (a) As used in this Code section, the term:

18 (1) 'Qualified service disabled veterans benefit organization' means The American
19 Legion or Veterans of Foreign Wars, provided that such organization has been certified
20 by the commissioner as maintaining tax exempt status pursuant to Section 501(c)(19) of
21 the Internal Revenue Code.

22 (2) 'Service connected disability' means a disability incurred or aggravated in the line of
23 duty in the active military, naval, or air service of the United States.

24 (3) 'Service disabled veteran' means a veteran who is a permanent Georgia resident with
25 a service connected disability of 10 percent or greater as determined by the United States
26 Department of Veterans Affairs or who has been terminated from military service by
27 reason of disability by the United States Department of Defense.

28 (4) 'Veteran' means a person who served in the active military, naval, or air service of the
29 United States and who was discharged or released from his or her service under
30 conditions other than dishonorable.

31 (b) Provided that a qualified service disabled veterans benefit organization enters into a
32 contract with the Department of Revenue as specified in subsection (d) of this Code
33 section, each Georgia income tax return form for taxable years beginning on or after
34 January 1, 2021, shall contain appropriate language, to be determined by the state revenue
35 commissioner, offering the taxpayer the opportunity to contribute to service disabled
36 veterans through any qualified service disabled veterans benefit organization by donating
37 \$1.00 of any tax refund due, by authorizing a reduction in the refund check otherwise
38 payable, or by contributing any amount over and above the amount of tax owed by adding
39 that amount to the taxpayer's payment. The instructions accompanying the income tax
40 return form shall contain a description of the purposes for which each qualified service
41 disabled veterans benefit organization was established and the intended use of moneys
42 received from the contributions. Each taxpayer required to file a state income tax return
43 that desires to contribute to a qualified service disabled benefit organization may designate

44 such contribution as provided in this Code section on the appropriate income tax return
45 form.

46 (c) The Department of Revenue shall determine annually the total amount that is
47 voluntarily contributed, shall withhold therefrom the full costs of administering such
48 voluntary contribution program, and shall transmit such remaining costs to a qualified
49 service disabled veterans benefit organization.

50 (d)(1) In order to participate in this voluntary contribution program, a qualified service
51 disabled benefit organization shall enter into a contract with the state, not later than
52 September 1, 2021, which provides that:

53 (A) If, in any tax year covered by the contract, the administrative costs of the
54 Department of Revenue for collecting contributions pursuant to this Code section
55 exceed the sum of such contributions, a qualified service disabled veterans benefit
56 organization shall be responsible for and promptly pay any outstanding costs of the
57 Department of Revenue not covered by the contributions; and

58 (B) All contributions received by such qualified service disabled veterans benefit
59 organization pursuant to this Code section shall be expended for the sole purpose of
60 aiding or assisting service disabled veterans with their service connected disabilities.

61 (2) Such contract shall be for the 2021 tax year, and such contract may be renewed by
62 a qualified service disabled veterans benefit organization not later than September 1 in
63 each subsequent year for such tax year. In the event that a qualified service disabled
64 benefit organization elects not to enter into or renew such contract covering a tax year,
65 no provision shall be made for contributions to the organization in the income tax forms
66 for such tax year.

67 (e) The commissioner shall promulgate such rules and regulations as are necessary to
68 implement this Code section."

69

SECTION 3.

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70 This Act shall become effective upon its approval by the Governor or upon its becoming law
71 without such approval and shall apply to all taxable years beginning on or after
72 January 1, 2021.

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SECTION 4.

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