

House Bill 992

By: Representatives Williams of the 145th, Hitchens of the 161st, Gambill of the 15th, Powell of the 32nd, and Gunter of the 8th

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 the imposition, rate, computation, exemptions, and credits for state income tax,
3 so as to exclude from income taxation all income received by a taxpayer as compensation for
4 certain public service as a sworn peace officer; to provide for related matters; to provide for
5 an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
9 imposition, rate, computation, exemptions, and credits for state income tax, is amended in
10 subsection (a) of Code Section 48-7-27, relating to the computation of taxable net income,
11 by deleting "and" at the end of paragraph (14), by replacing the period with "; and" at the end
12 of paragraph (15), and by adding a new paragraph to read as follows:

13 "(16) The income received by a taxpayer as compensation from this state, a county or
14 municipality of this state, or the United States for public service as a sworn peace officer
15 in the charge of enforcing criminal laws and exercising the power of arrest for any such

16 entity to the extent such income is included in a taxpayer's federal adjusted gross income,
17 as defined under the Internal Revenue Code of 1986."

18 **SECTION 2.**

19 This Act shall become effective on January 1, 2023.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.