

The House Ways and Means Committee offers the following substitute to SB 87:

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 scholarships to the Technical College System
5 of Georgia; to provide for a short title; to provide for related matters; to provide for an
6 effective date and applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

10 **SECTION 2.**

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

S. B. 87 (SUB)

14 "48-7-64.

15 (a) Each Georgia income tax return form for taxable years beginning on or after January 1,
16 2023, shall contain appropriate language, to be determined by the state revenue
17 commissioner, offering the taxpayer the opportunity to contribute to the Technical College
18 System of Georgia Foundation by donating either all or any part of any tax refund due, by
19 authorizing a reduction in the refund check otherwise payable, or by contributing any
20 amount over and above any amount of tax owed by adding that amount to the taxpayer's
21 payment. The instructions accompanying the income tax return form shall contain a
22 description of the purposes for which this fund was established and the intended use of
23 moneys received from the contributions. Each taxpayer required to file a state income tax
24 return who desires to contribute to the foundation may designate such contribution as
25 provided in this Code section on the appropriate income tax return form.

26 (b) The Department of Revenue shall determine annually the total amount so contributed
27 and shall transmit such amount to the Technical College System of Georgia Foundation,
28 which is a nonprofit 501(c)(3) corporation that supports the Technical College System of
29 Georgia through marketing, advocacy, and fundraising to benefit college programs, faculty,
30 and students. All contributions received by such organization pursuant to this Code section
31 shall be used exclusively to award scholarships to the Technical College System of Georgia
32 to veterans with service-connected disabilities as such term is defined in 38 U.S.C. Section
33 101(16)."

34

SECTION 3.

35 This Act shall become effective upon its approval by the Governor or upon its becoming law
36 without such approval and shall apply to all taxable years beginning on or after
37 January 1, 2023.

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SECTION 4.

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