

House Bill 1683

By: Representative Lim of the 99th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to provide for opportunity zone tax credits for certain employers offering
3 workforce development training, childcare services, or transportation services for certain
4 employees; to require the Department of Revenue to provide free assistance with and filing
5 of state income tax returns for taxpayers with incomes under a certain level; to provide for
6 related matters; to provide for an effective date and applicability; to repeal conflicting laws;
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
11 is amended by revising subsection (b) of Code Section 48-7-40.5, relating to tax credits for
12 employers providing approved retraining programs, as follows:

13 "(b)(1) A tax credit shall be granted to an employer who provides or sponsors one or
14 more approved retraining programs in a taxable year. The total amount of the tax credit
15 allowed per full-time employee under this paragraph shall be equal to one-half of the
16 costs of retraining per full-time employee, or \$500.00 per full-time employee, whichever

is less, for each employee who has successfully completed an approved retraining program; provided, however, that in no event shall the amount of the tax credit authorized under this ~~subsection~~ paragraph exceed \$1,250.00 per year per full-time employee who has successfully completed more than one approved retraining program.

(2) On and after January 1, 2023, in lieu of the tax credits allowed under paragraph (1) of this subsection, for each year that an employer provides or sponsors one or more approved retraining programs for full-time employees who are residents of areas designated by the commissioner of community affairs under paragraph (4) of subsection (c) of Code Section 48-7-40.1 as a less developed area, the employer shall be allowed a credit against the tax imposed in this article. The total amount of such tax credit shall be equal to 75 percent of the costs of retraining for each such full-time employee, or \$2,500.00 per each such full-time employee, whichever is less, provided that the employee successfully completed the approved retraining program. In no event shall the amount of the tax credit authorized under this paragraph exceed \$5,000.00 per year for any such full-time employee.

(3) No employer shall receive a credit if the employer requires that the employee reimburse or pay the employer for the cost of retraining."

SECTION 2.

Said chapter is further amended in Code Section 48-7-40.6, relating to tax credits for employers providing child care, by revising subsection (b) and adding a new subsection to read as follows:

"(b) A tax credit against the tax imposed under this article shall be granted to an employer who provides or sponsors child care for employees. The amount of the tax credit shall be equal to 75 percent of the cost of operation to the employer less any amounts paid for by employees during a taxable year; provided, however, that on and after January 1, 2023, for each employer located in an area designated by the commissioner of community affairs

under paragraph (4) of subsection (c) of Code Section 48-7-40.1 as a less developed area, the amount of the tax credit shall be equal to 90 percent of the cost of operation to the employer less any amounts paid for by employees during a taxable year.

(b.1) On and after January 1, 2023, in addition to the tax credits allowed under subsections (b) and (d) of this Code section, each employer located in an area designated by the commissioner of community affairs under paragraph (4) of subsection (c) of Code Section 48-7-40.1 as a less developed area shall be allowed a credit against the tax imposed by this article for providing transportation to its employees in a motor vehicle to and from the employee's residence to such employer's location, provided that the motor vehicle contains not less than four passengers for at least 80 percent of the miles of each travel segment. The amount of the tax credit for any taxable year shall be equal to the aggregate of all passenger miles so provided by such employer to its employees multiplied by \$0.20, provided that the total amount allowed per employee per year shall not exceed \$1,000.00."

SECTION 3.

Said chapter is further amended by adding a new Code section to read as follows:

"48-7-50.1.

(a) Prior to January 15, 2024, the department shall develop and implement a program to assist taxpayers who have a federal adjusted gross income of less than \$69,000.00 with the filing of their state income tax returns. The program shall provide such assistance for all taxable years beginning on or after January 1, 2023, and both the assistance with and the filing of such returns shall be free of charge.

(b) The department shall be authorized to use its employees to provide the services required by subsection (a) of this Code section or to contract with qualified entities for the provision of such services on behalf of this state."

68 **SECTION 4.**

69 This Act shall become effective upon its approval by the Governor or upon its becoming law
70 without such approval and shall be applicable to all taxable years beginning on or after
71 January 1, 2023.

72 **SECTION 5.**

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