

House Bill 294

By: Representative Marin of the 96th

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, and computation of income tax, so as to provide for an
3 income tax credit with respect to qualified citizenship expenses for low-income families; to
4 provide for definitions; to provide for conditions and limitations; to provide for powers,
5 duties, and authority of the state revenue commissioner with respect to the foregoing; to
6 provide for an effective date and applicability; to provide for related matters; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
11 imposition, rate, and computation of income tax, is amended by adding a new Code section
12 to read as follows:

13 "48-7-29.23.

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

15 (1) 'Qualified citizenship expenses' means amounts expended by the taxpayer on behalf
16 of a qualified individual for any or all of the following:

H. B. 294

- 1 -

17 (A) Any filing, application, and biometric fees paid to the United States Citizenship
18 and Immigration Services in connection with an N-400 naturalization application for
19 a qualified individual;

20 (B) Any amounts paid for enrollment of a qualified individual in an English language
21 class if such individual is over the age of 18 at the time of completion of such class; and

22 (C) Any costs for citizenship classes.

23 (2) 'Qualified individual' means the taxpayer, the taxpayer's spouse, or a dependent of
24 the taxpayer, but only for a period commencing with the filing of an I-485 application to
25 register permanent residence or from the time such individual enters the United States on
26 an immigrant visa and ending on the date such individual becomes a naturalized citizen
27 of the United States.

28 (b)(1) A taxpayer shall be allowed a credit against the tax imposed by Code
29 Section 48-7-20 for qualified citizenship expenses in an amount not to exceed the actual
30 amount expended or \$300.00, whichever is less. A taxpayer shall only be eligible to
31 claim a credit under this paragraph if the gross income of such taxpayer and the
32 taxpayer's spouse who resides with such taxpayer does not exceed \$41,300.00 for the year
33 in which the credit is claimed and allowed.

34 (2) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20
35 for qualified citizenship expenses expended on behalf of a qualified individual who is a
36 member of the armed forces of the United States in an amount not to exceed the actual
37 amount expended or \$300.00, whichever is less.

38 (c) In the event that the total amount of the tax credit under this Code section for a taxable
39 year exceeds the taxpayer's income tax liability, any unused tax credit shall be allowed the
40 taxpayer against succeeding years' tax liabilities. No such tax credit shall be allowed the
41 taxpayer against prior years' tax liabilities.

42 (d) The commissioner shall be authorized to promulgate any rules and regulations
43 necessary to implement and administer the provisions of this Code section."

44 **SECTION 2.**

45 This Act shall become effective on July 1, 2021, and shall be applicable to all taxable years
46 beginning on or after January 1, 2021.

47 **SECTION 3.**

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