

House Bill 667

By: Representatives Beverly of the 143<sup>rd</sup>, Mitchell of the 88<sup>th</sup>, Bruce of the 61<sup>st</sup>, Cannon of the 58<sup>th</sup>, Thomas of the 39<sup>th</sup>, and others

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 increase the standard deduction amounts and provide for annual  
3 inflationary adjustments; to provide for related matters; to provide for an effective date and  
4 applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,  
8 is amended by revising paragraph (1) of subsection (a) of Code Section 48-7-27, relating to  
9 computation of taxable net income, as follows:

10 "(1) Either the sum of all itemized nonbusiness deductions used in computing federal  
11 taxable income if the taxpayer used itemized nonbusiness deductions in computing  
12 federal taxable income or, if the taxpayer could not or did not itemize nonbusiness  
13 deductions, then a standard deduction as provided for in the following subparagraphs:

14 (A) In the case of a single taxpayer, ~~or a head of household, \$4,600.00~~ \$12,400.00;

15 (A.1) In the case of a head of household, \$18,650.00;

16 (B) In the case of a married taxpayer filing a separate return, ~~\$3,000.00~~ \$12,400.00;

H. B. 667

17 (C) In the case of a married couple filing a joint return, ~~\$6,000.00~~ \$24,800.00;  
18 (C.1) The amounts provided in subparagraphs (A), (A.1), (B), and (C) of this paragraph  
19 shall be adjusted for each tax year beginning with tax year 2021 to reflect the impact  
20 of inflation. The impact of inflation shall be annually adopted by the commissioner and  
21 shall be equal to the annual inflationary rate determined by the IRS for each tax year  
22 to be applied to the federal income tax brackets, unless the commissioner determines  
23 that such rate does not fairly reflect the impact of inflation that occurred in this state  
24 during the same period of time;  
25 (D) An additional deduction of \$1,300.00 for the taxpayer if the taxpayer has attained  
26 the age of 65 before the close of the taxpayer's taxable year. An additional deduction  
27 of \$1,300.00 for the spouse of the taxpayer shall be allowed if a joint return is made by  
28 the taxpayer and the taxpayer's spouse and the spouse has attained the age of 65 before  
29 the close of the taxable year; and  
30 (E) An additional deduction of \$1,300.00 for the taxpayer if the taxpayer is blind at the  
31 close of the taxable year. An additional deduction of \$1,300.00 for the spouse of the  
32 taxpayer shall be allowed if a joint return is made by the taxpayer and the taxpayer's  
33 spouse and the spouse is blind at the close of the taxable year. For the purposes of this  
34 subparagraph, the determination of whether the taxpayer or the spouse is blind shall be  
35 made at the close of the taxable year except that, if either the taxpayer or the spouse  
36 dies during the taxable year, the determination shall be made as of the time of the  
37 death;"

38 **SECTION 2.**

39 This Act shall become effective on July 1, 2021, and shall be applicable to all tax years  
40 beginning on or after January 1, 2022.

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**SECTION 3.**

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