

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to repeal the state income tax in its entirety; to repeal various income tax
3 credits; to provide for related matters; to provide for an effective date and applicability; to
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
8 amended by repealing in its entirety Chapter 7, relating to income taxes.

9 **SECTION 2.**

10 Said title is further amended by adding a new Chapter 7 to read as follows:

11 "CHAPTER 7

12 48-7-1.

13 For taxable years beginning on or after January 1, 2025, no income taxes whatsoever shall
14 be levied or collected by the state or any political subdivision thereof and no income tax
15 returns shall be required to be filed for such taxable years."

16 **SECTION 3.**

17 Said title is further amended by repealing in its entirety Chapter 7A, relating to tax credits.

18 **SECTION 4.**

19 (a) This Act shall become effective on January 1, 2025, and shall be applicable to taxable
20 years beginning on or after January 1, 2025.

21 (b) Tax, penalty, and interest liabilities and refund eligibility for taxable years beginning
22 prior to January 1, 2025, shall not be affected by the passage of this Act and shall continue
23 to be governed by the provisions of Title 48 of the Official Code of Georgia Annotated as
24 it existed immediately prior to January 1, 2025.

25 **SECTION 5.**

26 All laws and parts of laws in conflict with this Act are repealed.