

House Bill 234

By: Representatives Townsend of the 179th, LaHood of the 175th, Cheokas of the 151st,
Crowe of the 118th, Hagan of the 156th, 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 exempt from taxable net income certain income received by a
3 commercial pilot, aircraft mechanic, or aircraft service technician as a sign-on bonus or
4 retention bonus; to provide for related matters; to provide for an effective date and
5 applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

11 "(11.3) For taxable years beginning on or after January 1, 2026, and ending on or before
12 December 31, 2030, income received by a commercial pilot, aircraft mechanic, or aircraft
13 service technician as a sign-on bonus or retention bonus for service as a commercial pilot,
14 aircraft mechanic, or aircraft service technician in this state;"

15 **SECTION 2.**

16 This Act shall become effective upon its approval by the Governor or upon its becoming law
17 without such approval and shall be applicable to tax years beginning on or after
18 January 1, 2026.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.