

House Bill 364

By: Representative Neal of the 79<sup>th</sup>

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 allow a noncustodial parent to claim a tax credit based upon the federal  
3 qualified child and dependent care tax credit; to provide for related matters; to provide for  
4 an effective date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,  
8 is amended in Code Section 48-7-29.10, relating to tax credits for qualified child and  
9 dependent care tax credits, by revising subsection (a) as follows:

10 "(a) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20  
11 for qualified child and dependent care expenses. Such credit shall be ~~determined by~~  
12 ~~applying a percentage to~~ 30 percent of the amount of the credit provided for in Section 21  
13 of the Internal Revenue Code which is claimed and allowed pursuant to the Internal  
14 Revenue Code; provided, however, that, if a taxpayer is not allowed the credit pursuant to  
15 the Internal Revenue Code because such taxpayer was not the qualifying child's custodial  
16 parent, such taxpayer shall be allowed the credit pursuant to this Code section if such

17 taxpayer provided at least one-half of the qualifying child's support for the year. Such  
18 percentage shall be:

19 ~~(1) Ten percent for all taxable years beginning on or after January 1, 2006, and prior to~~  
20 ~~January 1, 2007;~~

21 ~~(2) Twenty percent for all taxable years beginning on or after January 1, 2007, and prior~~  
22 ~~to January 1, 2008;~~

23 ~~(3) Thirty percent for all taxable years beginning on or after January 1, 2008."~~

24 **SECTION 2.**

25 This Act shall become effective on July 1, 2025, and shall be applicable to all taxable years  
26 beginning on or after January 1, 2026.

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.