

Senate Bill 187

By: Senators Esteves of the 35th, Jones II of the 22nd, Jackson of the 41st, Parent of the 44th, Islam Parkes of the 7th and others

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, computation, exemptions, and credits for state income tax,  
3 so as to increase the amount of tax credits available for qualified caregiving expenses; to  
4 provide for related matters; to provide for an effective date and applicability; to repeal  
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the  
9 imposition, rate, computation, exemptions, and credits for state income tax, is amended by  
10 revising subsection (c) of Code Section 48-7-29.2, relating to tax credits for qualified  
11 caregiving expenses, as follows:

12 "(c)(1) In no event shall the amount of the tax credit exceed ~~\$150.00~~ \$500.00 or the  
13 taxpayer's income tax liability, whichever is less. Any unused tax credit shall not be  
14 allowed to be carried forward to apply to the taxpayer's succeeding years' tax liability.  
15 No such tax credit shall be allowed the taxpayer against prior years' tax liability."

16 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.