

House Bill 632

By: Representatives Bonner of the 73rd, Jenkins of the 136th, Blackmon of the 146th, Holcomb of the 101st, Williams of the 168th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to
2 disabled veterans and blind persons engaging in peddling, operating businesses, or practicing
3 professions, so as to clarify certain veterans' eligibility for exemption with regard to payment
4 of occupation taxes, administrative fees, and regulatory fees; to provide a definition of
5 "armed conflict" consistent with current federal law; to provide for armed conflicts to be
6 equivalent to periods of war with regard to certain exemptions; to provide for certain
7 procedures; to provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to disabled
11 veterans and blind persons engaging in peddling, operating businesses, or practicing
12 professions, is amended by revising Code Section 43-12-1, relating to exemption from
13 payment of occupation tax, administrative fee, or regulatory fee, as follows:

14 "43-12-1.

15 Subject to the limitations provided in this chapter, the following classes of persons may
16 peddle, conduct business, or practice the professions and semiprofessions in any county or

17 municipality in this state without paying an occupation tax, administrative fee, or
 18 regulatory fee for the privilege of so doing; provided, however, that such person receives
 19 a certificate of exemption issued by the commissioner of veterans service:

20 (1) Any disabled veteran of any war or armed conflict as defined in 38 C.F.R.
 21 Section 3.2, as it existed on January 1, 2025, in which any branch of the armed forces of
 22 the United States engaged, whether under United States command or otherwise;

23 (2) Any blind person; or

24 (3) Any veteran of peace-time service in the armed forces of the United States ~~armed~~
 25 ~~forces~~ who has a physical disability incurred during the period of such service."

26 SECTION 2.

27 Said chapter is further amended by revising Code Section 43-12-2, relating to qualifications
 28 and proof of blindness or disability, as follows:

29 "43-12-2.

30 ~~(a) No person shall be entitled to an exemption from occupation taxes, administrative fees,~~
 31 ~~or regulatory fees which would otherwise be required to peddle, conduct business, or~~
 32 ~~practice the professions or semiprofessions under this chapter until it has been made to~~
 33 ~~appear to the issuing authority that the person making application therefor is a resident of~~
 34 ~~this state and that the income of such person is such that he or she is not liable for the~~
 35 ~~payment of state income taxes.~~

36 ~~(b)(a) A blind person shall~~ Blind persons must furnish satisfactory proof of their his or her
 37 blindness to the issuing authority.

38 ~~(c)(b) A war veteran must~~ shall furnish satisfactory proof that he or she has a physical
 39 disability which is disabling to the extent of 10 percent or more; that his or her service in
 40 the armed forces of the United States was terminated under conditions other than
 41 dishonorable; and that his or her service or some part thereof was rendered during a war
 42 period ~~as defined by an act of the Congress of the United States, approved March 20, 1933,~~

43 ~~entitled 'An Act to Maintain the Credit of the United States,' and commonly known as~~
 44 ~~Public Law No. 2, 73rd Congress; or that some part of his or her service was rendered on~~
 45 ~~or after December 7, 1941, and before December 31, 1946; or that some part of his or her~~
 46 ~~service was rendered on or after June 27, 1950, and before January 31, 1955; or that some~~
 47 ~~part of his or her service was rendered on or after August 5, 1964, and before May 8, 1975~~
 48 ~~or armed conflict as defined in 38 C.F.R. Section 3.2, as it existed on January 1, 2025.~~
 49 Proof of such 10 percent disability shall be established upon the written certificate of two
 50 physicians as to such disability, or by a letter or other written evidence from the United
 51 States Department of Veterans Affairs or the Department of Veterans Service stating the
 52 degree of disability, or by written evidence from the branch of the armed forces of the
 53 United States in which such veteran served.

54 ~~(d)~~(c) A veteran of peace-time service in the United States armed forces ~~must~~ shall furnish
 55 proof that he or she has a physical disability to the extent of ~~25~~ 30 percent or more incurred
 56 in the line of duty during the period of such service by a letter or other evidence from the
 57 United States Department of Veterans Affairs or the Department of Veterans Service
 58 stating the degree of disability or by written evidence from the branch of the armed forces
 59 of the United States in which such veteran served and that his or her service in the armed
 60 forces of the United States was terminated under conditions other than dishonorable."

61 **SECTION 3.**

62 Said chapter is further amended by revising Code Section 43-12-3, relating to application for
 63 certificate of eligibility and ten-year period of validity, as follows:

64 "43-12-3.

65 All persons within the groups enumerated in Code Section 43-12-1 seeking a certificate of
 66 exemption from the payment of occupation taxes, administrative fees, or regulatory fees
 67 for peddling, conducting a business, or practicing a profession or semiprofession ~~must~~ shall
 68 first make application to the judge of the probate court of the county in which he or she

69 resides for a certificate of eligibility through the filing of the Department of Veterans
70 Service's VS Form 40-025, Application for a Veterans Business Certificate of Exemption.
71 ~~Each applicant shall make an affidavit before the judge of the probate court that he or she~~
72 ~~is not subject to payment of any income taxes to this state.~~ Upon receipt of such
73 application form and the evidence required in Code Section 43-12-2 ~~and the execution of~~
74 ~~the affidavit required by this Code section,~~ the judge of the probate court shall issue a
75 certificate of eligibility stating that the applicant has furnished the proof required for the
76 issuance of a certificate of exemption required by the commissioner of veterans service.
77 The commissioner of veterans service or his or her designee shall issue a VS Form 40-026,
78 Veteran's Certificate of State License/Tax Exemption, which the veteran shall file with his
79 or her local county tax office for submission to the Secretary of State's Office. Such
80 certificate of eligibility shall be valid for a period of ten years from the date of issue."

81

SECTION 4.

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