

House Bill 723

By: Representatives Holly of the 116th, McQueen of the 61st, Glaize of the 67th, Frye of the 122nd, Lupton of the 83rd, 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 imposition, rate, computation, and exemptions from income taxes, so as to provide
3 for a tax credit for actual expenses incurred by any taxpayer in the provision of a warming
4 center to unsheltered individuals on certain days of inclement weather; to provide for eligible
5 expenditures; to provide for conditions, limitations, and penalties; to provide for rules and
6 regulations; to provide for related matters; to provide for an effective date and applicability;
7 to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
11 imposition, rate, computation, and exemptions from income taxes, is amended by adding a
12 new Code section to read as follows:

13 "48-7-40.37.

14 (a) As used in this Code section, the term 'warming center' means a short-term emergency
15 shelter that operates when temperatures or a combination of precipitation, wind chill, or
16 wind and temperature become dangerously inclement for the prevention of death or injury

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17 of unsheltered individuals due to exposure to the elements. At minimum, a warming center
18 shall offer a temperature at or above 60 degrees Fahrenheit during operation and sufficient
19 space for each individual using the warming center to lie down.

20 (b)(1) On and after January 1, 2026, any taxpayer that offers any of his or her owned or
21 leased structures on real property as warming centers to unsheltered individuals on certain
22 days of inclement weather for at least ten hours of any day that has a wind chill
23 temperature of less than 45 degrees Fahrenheit shall be eligible for an income tax credit
24 in the amount of the taxpayer's actual expenses incurred directly in the provision of such
25 warming centers.

26 (2) Actual expenses shall be limited to any costs actually incurred from energy used for
27 lighting or climate control, water and sewer charges, security personnel, or the purchase
28 of food, water, blankets, sleeping pads, cots, chairs, curtains, privacy screens, rugs, or
29 toiletries.

30 (c)(1) A taxpayer seeking to claim the tax credit allowed under subsection (b) of this
31 Code section shall claim his or her actual expenses on his or her tax return and maintain
32 itemized receipts and such proof as may be prescribed by the commissioner for the
33 purposes and to ensure the integrity of this Code section.

34 (2) In the event that a taxpayer is found to have misused this Code section, he or she
35 shall be prohibited for five years from claiming the credit allowed by this Code section.

36 (d) A taxpayer seeking to claim the tax credit allowed under subsection (b) of this Code
37 section shall be eligible to claim a maximum of \$75.00 of such credit per unsheltered
38 individual for up to 20 individuals.

39 (e) A taxpayer seeking to claim the tax credit allowed under subsection (b) of this Code
40 section shall maintain records, including, but not limited to, a sign-in sheet or attendance
41 log, documenting the duration of time each unsheltered individual for whom he or she
42 seeks to claim such tax credit spent in the warming center.

43 (f) In no event shall the credit provided by subsection (b) of this Code section for a taxable
44 year exceed the taxpayer's income tax liability. Any unused portion of the credit provided
45 by subsection (b) of this Code section shall be permitted to be carried forward and applied
46 to the taxpayer's tax liability for the subsequent three years. The credit provided by
47 subsection (b) of this Code section shall not be applied against the taxpayer's prior years'
48 tax liabilities.
49 (g) The commissioner shall promulgate rules and regulations and forms necessary to
50 implement and administer the provisions of this Code section."

51 **SECTION 2.**

52 This Act shall become effective on January 1, 2026, and shall be applicable to all taxable
53 years beginning on or after January 1, 2026.

54 **SECTION 3.**

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