

House Bill 828

By: Representatives Park of the 107th, Hugley of the 141st, Miller of the 62nd, Frye of the 122nd, Williams of the 168th, 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 provide for a refundable tax credit in an amount not to exceed
3 \$1,200.00 for individuals who experience a reduction in or loss of federal Supplemental
4 Nutrition Assistance Program benefits under certain circumstances; to provide for
5 definitions; to provide for rules and regulations; to provide for related matters; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
10 is amended by adding a new Code section to read as follows:

11 "48-7-29.27.

12 (a) As used in this Code section, the term:

13 (1) 'DFCS' means the Division of Family and Children Services within the Department
14 of Human Services.

15 (2) 'Eligibility requirements' means any requirements to qualify for SNAP benefits as set
16 forth by DFCS on or before March 31, 2025, and in accordance with 7 U.S.C.
17 Section 2011 et seq., as effective on March 31, 2025.

18 (3) 'Federal policy change' means any federal legislation, regulation, or executive order
19 occurring after March 31, 2025, that results in a reduction in or loss of SNAP benefit
20 funding.

21 (4) 'Qualifying period' means, with respect to any taxable year, the period for which a
22 SNAP recipient remains eligible for SNAP benefits under the eligibility requirements.

23 (5) 'SNAP' means the federal Supplemental Nutrition Assistance Program established
24 under 7 U.S.C. Section 2011 et seq., as effective on March 31, 2025.

25 (6) 'SNAP benefit' means the value of federal supplemental nutrition assistance provided
26 to a SNAP recipient under SNAP, beginning on or before March 31, 2025.

27 (7) 'SNAP recipient' means an individual who has received SNAP benefits.

28 (b) Subject to appropriations, for taxable years beginning on or after January 1, 2026, a
29 taxpayer who is a SNAP recipient and experiences a reduction in or loss of SNAP benefits
30 due to a federal policy change shall be allowed a credit against the tax imposed by Code
31 Section 48-7-20 in an amount not to exceed \$1,200.00. The commissioner shall determine
32 the total amount of any such tax credit per taxpayer relative to the SNAP benefit received,
33 any reduction in or loss of such SNAP benefit, and the qualifying period.

34 (c) If the total amount of the tax credit provided for in this Code section exceeds the
35 taxpayer's income tax liability for a taxable year, such excess amount shall be refunded to
36 the taxpayer.

37 (d) The commissioner shall be authorized to promulgate rules and regulations necessary
38 to implement and administer the provisions of this Code section."

39 **SECTION 2.**

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