

House Bill 930

By: Representatives Lupton of the 83rd and Lim of the 98th

A BILL TO BE ENTITLED
AN ACT

1 To amend Titles 33, 34, and 48 of the Official Code of Georgia Annotated, relating to
2 insurance, labor and industrial relations, and revenue and taxation, respectively, so as to
3 provide for a refundable tax credit for grocery, transportation, and utility costs; to provide
4 for a refundable tax credit for certain workforce development training expenses; to require
5 the State Workforce Development Board to approve and publish a list of training programs
6 most critical to the state's current and future workforce needs; to provide for a tax credit for
7 rural attorneys; to provide for eligibility, terms, conditions, limitations, and procedures for
8 such credits; to provide for definitions; to provide for rules and regulations; to provide for
9 a sunset; to expand a low income housing tax credit to include certain qualified Georgia
10 projects that do not receive a federal housing tax credit; to provide for an additional state tax
11 on retail sales of certain tangible personal property facilitated by a marketplace facilitator;
12 to provide for the collection and administration of such tax; to provide for related matters;
13 to provide for an effective date and applicability; to repeal conflicting laws; and for other
14 purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

H. B. 930

- 1 -

PART I
SECTION 1-1.

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18 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
19 amended in Chapter 7, relating to income taxes, by adding a new Code section to read as
20 follows:

21 "48-7-29.27.

22 (a) On and after January 1, 2026, a taxpayer shall be allowed a tax credit against the tax
23 imposed by Code Section 48-7-20 to offset the costs incurred by such taxpayer for
24 groceries, transportation, and utilities in an amount equal to the sum of:

25 (1)(A) In the case of a single taxpayer, a married taxpayer filing a separate return, or
26 a head of household, \$1,000.00; or

27 (B) In the case of a married couple filing a joint return, \$2,000.00; and

28 (2) For each dependent, as such term is defined in Section 152 of the Internal Revenue
29 Code of 1986, of such taxpayer, \$1,000.00.

30 (b) If the total amount of the tax credit provided for in this Code section exceeds the
31 taxpayer's income tax liability for a taxable year, such excess funds shall be refunded to the
32 taxpayer.

33 (c) No refund or credit provided for in this Code section shall constitute taxable income
34 for Georgia individual income tax purposes.

35 (d) Refunds due under this Code section to a taxpayer shall be either electronically
36 transmitted or sent by check to such taxpayer, based on the taxpayer's refund instructions,
37 if any, as indicated on the taxpayer's income tax return, provided that such refund shall first
38 be credited against any outstanding liability existing at the time the refund provided for in
39 this Code section is to be issued.

40 (e) In no event shall the amount of a refund or credit provided for in this Code section
41 accrue interest for the benefit of the taxpayer or be paid or credited to the taxpayer with
42 interest.

43 (f) Any amount due to be refunded or credited to a taxpayer pursuant to this Code section
44 shall be subject to the setoff debt collection provisions of Article 7 of this chapter.

45 (g) The commissioner shall promulgate rules and regulations necessary to implement and
46 administer the provisions of this Code section."

47 **PART II**

48 **SECTION 2-1.**

49 Said title is further amended in said chapter by adding a new Code section to read as follows:
50 "48-7-29.28.

51 (a) As used in this Code section, the term 'workforce training expenses' means expenses
52 paid as tuition or fees to participate in a workforce training program approved for the
53 taxpayer's local workforce development area by the State Workforce Development Board
54 pursuant to Code Section 34-14-4.

55 (b)(1) On and after January 1, 2026, a taxpayer shall be allowed a tax credit against the
56 tax imposed by Code Section 48-7-20 for workforce training expenses in an amount not
57 to exceed \$1,000.00.

58 (2) No taxpayer shall be eligible to receive the credit provided by this subsection more
59 than once.

60 (c) If the tax credit provided for in this Code section exceeds the taxpayer's income tax
61 liability for a taxable year, such excess funds shall be refunded to the taxpayer.

62 (d) No refund or credit provided for in this Code section shall constitute taxable income
63 for Georgia individual income tax purposes.

64 (e) Refunds due under this Code section to a taxpayer shall be either electronically
65 transmitted or sent by check to such taxpayer based on the taxpayer's refund instructions,
66 if any, as indicated on the taxpayer's income tax return, provided that such refund shall first
67 be credited against any outstanding liability existing at the time the refund provided for in
68 this Code section is to be issued.

69 (f) In no event shall the amount of a refund or credit provided for in this Code section
70 accrue interest for the benefit of the taxpayer or be paid or credited to the taxpayer with
71 interest.

72 (g) Any amount due to be refunded or credited to a taxpayer pursuant to this Code section
73 shall be subject to the setoff debt collection provisions of Article 7 of this chapter.

74 (h) The commissioner shall promulgate rules and regulations necessary to implement and
75 administer the provisions of this Code section."

76 **SECTION 2-2.**

77 Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial relations,
78 is amended in Chapter 14, relating to the State Workforce Development Board, by adding
79 a new Code section to read as follows:

80 "34-14-4.

81 (a) The State Workforce Development Board shall publish a High-Demand Workforce
82 Training List identifying training programs most critical to the state's current and future
83 workforce needs, as provided in this Code section.

84 (b) The State Workforce Development Board, in consultation with the Office of
85 Workforce Development, shall assess current labor market information and other
86 employment data sources and determine which training programs merit inclusion on such
87 list for the entire state and for each local workforce development area of the state and shall
88 implement a data-driven process to assess present and future growing and declining
89 industries, occupations, skills, and credentials.

90 (c) The High-Demand Workforce Training List required by this Code section shall:

91 (1) State which training programs are approved for the entire state and for each local
 92 workforce development area of the state; and

93 (2) Be published annually on or before December 31 on the State Workforce
 94 Development Board's public website."

95 **PART III**

96 **SECTION 3-1.**

97 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 98 amended in Chapter 7, relating to income taxes, by adding a new Code section to read as
 99 follows:

100 "48-7-29.29.

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

102 (1) 'Rural attorney' means an attorney licensed to practice law in this state who practices
 103 in wills and estates or landlord-tenant law in a rural county and resides in a rural county
 104 or a county contiguous to the rural county in which such lawyer practices.

105 (2) 'Rural county' means a county in this state that has a population of less than 50,000
 106 according to the United States decennial census of 2020 or any future such census;
 107 provided, however, that, for counties which contain a military base or installation, the
 108 military personnel and their dependents living in such county shall be excluded from the
 109 total population of such county for purposes of this definition.

110 (b)(1) A person qualifying as a rural attorney after July 1, 2026, shall be allowed a credit
 111 against the tax imposed by Code Section 48-7-20 in an amount not to exceed \$5,000.00
 112 for each 12 month period of employment as a rural attorney; provided, however, that such
 113 amount shall be prorated on a monthly basis for the first year during which a person

114 qualifies as a rural attorney. Such tax credit may be claimed each year for up to five
 115 years, provided that the person continues to qualify as a rural attorney.

116 (2) In no event shall the amount of the tax credit exceed the taxpayer's income tax
 117 liability, nor shall any unused tax credit be allowed to be carried forward or applied to
 118 any of the taxpayer's succeeding years' tax liability. No such tax credit shall be allowed
 119 the taxpayer against prior years' tax liability.

120 (3) No attorney who, on July 1, 2026, is currently practicing in a rural county shall be
 121 eligible for a tax credit under this Code section. No attorney who, prior to July 1, 2026,
 122 practiced in a rural county shall be eligible for a tax credit under this Code section unless,
 123 after July 1, 2026, such attorney returns to practice in a rural county after having
 124 practiced in a county other than a rural county for at least three years.

125 (c) The commissioner shall promulgate any rules and regulations necessary to implement
 126 and administer this Code section.

127 (d) This Code section shall stand repealed and reserved on December 31, 2029."

128 **PART IV**
 129 **SECTION 4-1.**

130 Title 33 of the Official Code of Georgia Annotated, relating to insurance, is amended in
 131 Code Section 33-1-18, relating to housing tax credit for qualified projects and rules and
 132 regulations, by revising paragraph (1) of subsection (b) as follows:

133 "(b)(1) A tax credit against the taxes imposed under Code Sections 33-5-31, 33-8-4, and
 134 33-40-5, to be termed the Georgia housing tax credit, shall be allowed with respect to
 135 each qualified Georgia project placed in service after January 1, 2001. The amount of
 136 such credit shall, when combined with the total amount of credit authorized under Code
 137 Section 48-7-29.6, in no event exceed an amount equal to the federal housing tax credit
 138 allowed with respect to such qualified Georgia project; provided, however, that such tax

139 credit shall be allowed in an amount equal to 100 percent of the federal housing tax credit
140 with respect to any qualified Georgia project that does not receive the federal housing tax
141 credit but would have received the federal housing tax credit if the state had received 125
142 percent of its annual allocation of such tax credits."

143 **SECTION 4-2.**

144 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
145 amended in Code Section 48-7-29.6, relating to income tax credits for qualified low-income
146 buildings, by revising paragraph (1) of subsection (b) as follows:

147 "(b)(1) A state tax credit against the tax imposed by this article, to be termed the Georgia
148 housing tax credit, shall be allowed with respect to each qualified Georgia project placed
149 in service after January 1, 2001. The amount of such credit shall, when combined with
150 the total amount of credits authorized under Code Section 33-1-18, in no event exceed
151 an amount equal to the federal housing tax credit allowed with respect to such qualified
152 Georgia project; provided, however, that such credit shall be allowed in an amount equal
153 to 100 percent of the federal housing tax credit with respect to any qualified Georgia
154 project that does not receive the federal housing tax credit but would have received the
155 federal housing tax credit if the state had received 125 percent of its annual allocation of
156 such tax credits."

157 **PART V**

158 **SECTION 5-1.**

159 Said title is further amended in Chapter 13, relating to specific, business, and occupation
160 taxes, by adding a new article to read as follows:

161 "ARTICLE 9162 48-13-150.

163 (a) In addition to all other taxes of every kind imposed by law, there is imposed an excise
164 tax of 0.20 percent of the retail sales price on any tangible personal property sold or
165 delivered into this state which is:

166 (1) Facilitated by a marketplace facilitator, as such term is defined in Code Section
167 48-8-2; and

168 (2) Subject to taxation under Article 1 of Chapter 8 of this title.

169 (b) The excise tax imposed by this article shall be paid by the seller and due and payable
170 in the same manner as required for a retail sale under Article 1 of Chapter 8 of this title.

171 (c) The commissioner shall promulgate any rules and regulations necessary to implement
172 and administer the provisions of this article."

173 **PART VI**174 **SECTION 6-1.**

175 (a) This Act shall become effective on July 1, 2026, and, except as provided in subsection

176 (b) of this section, shall be applicable on and after such date.

177 (b) Parts I through IV of this Act shall be applicable to all taxable years beginning on or
178 after January 1, 2026.

179 **SECTION 6-2.**

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