

House Bill 1000

By: Representatives Gambill of the 15<sup>th</sup>, Wade of the 9<sup>th</sup>, Seabaugh of the 34<sup>th</sup>, Hong of the 103<sup>rd</sup>, Blackmon of the 146<sup>th</sup>, 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 one-time tax credit for individual taxpayers who filed  
3 income tax returns for the 2024 and 2025 taxable years; to provide for a definition; to provide  
4 for related matters; to provide for an effective date; to repeal conflicting laws; and for other  
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

10 "48-7-20.4.

11 (a) As used in this Code section, the term 'qualified taxpayer' means an individual taxpayer  
12 who filed an individual income tax return for both the 2024 and 2025 taxable years by the  
13 due date for filing the income tax return for the 2025 taxable year, including any extensions  
14 which have been granted. Such term shall:

15 (1) Not include any:

16 (A) Nonresident alien individual;

17 (B) Individual who was claimed as a dependent by another taxpayer for federal or  
18 Georgia income tax purposes for the 2024 taxable year; or

19 (C) Estate or trust; and

20 (2) Include any individual taxpayer excluded solely due to subparagraph (B) of  
21 paragraph (1) of this subsection, provided that such individual had earned income for the  
22 2024 taxable year.

23 (b)(1) Once a qualified taxpayer files an individual income tax return for the 2025  
24 taxable year, the department shall automatically credit such qualified taxpayer with a  
25 one-time refund amount equal to the lesser of:

26 (A) The qualified taxpayer's 2024 individual income tax liability as properly reported  
27 on Line 16 of the 2024 Georgia Form 500 or Line 4 of the 2024 Georgia Form 500EZ;  
28 or

29 (B) An amount, which is based on such taxpayer's filing status for the 2024 taxable  
30 year, equal to:

31 (i) In the case of a single taxpayer or a married taxpayer filing a separate return,  
32 \$250.00;

33 (ii) In the case of a head of household, \$375.00; or

34 (iii) In the case of a married couple filing a joint return, \$500.00.

35 (2) Notwithstanding the provisions of paragraph (1) of this subsection, in the case of any  
36 taxable nonresident or part-year resident whose tax was prorated as provided by Code  
37 Section 48-7-85, the amount of the refund credit determined pursuant to paragraph (1) of  
38 this subsection shall be prorated based on the ratio of income taxable to Georgia as  
39 properly reported on Schedule 3, Line 9 of the Georgia Form 500 for the 2024 taxable  
40 year.

41 (3) In no event shall the department credit pursuant to this Code section any taxpayer  
42 with a refund greater than the taxpayer's individual income tax liability as properly

43 reported on Line 16 of the 2024 Georgia Form 500 or Line 4 of the 2024 Georgia Form  
44 500EZ.

45 (c) The refunds and credits provided for in this Code section shall not constitute taxable  
46 income for Georgia individual income tax purposes.

47 (d) Any refunds due under this Code section to a taxpayer shall be either electronically  
48 transmitted or sent by check to such taxpayer, based on the taxpayer's refund instructions,  
49 if any, as indicated on the taxpayer's income tax return for the 2025 taxable year, provided  
50 that such refund shall first be credited against any outstanding liability existing at the time  
51 the refund provided for in this Code section is to be issued.

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

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

57 (g) The commissioner may promulgate any rules and regulations necessary to implement  
58 and administer this Code section."

59 **SECTION 2.**

60 This Act shall become effective upon its approval by the Governor or upon its becoming law  
61 without such approval.

62 **SECTION 3.**

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