

Senate Bill 448

By: Senators Mallow of the 2nd, Howard of the 35th, Jackson of the 41st, Kemp of the 38th and Harbison of the 15th

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, exemptions, and credits for state income taxes, so
3 as to require certain senior living facilities to acquire and maintain sufficient emergency and
4 standby power systems to provide for the safety and welfare of residents at such facility; to
5 provide for definitions; to provide for inspection and enforcement; to provide for related
6 matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
10 imposition, rate, computation, exemptions, and credits for state income taxes, is amended in
11 Code Section 48-7-29.6, relating to tax credits for qualified low-income buildings, by adding
12 a new subsection to read as follows:

13 "(d)(1) As used in this subsection, the term:

14 (A) 'Emergency and standby power system' means:

15 (i) An on-site operational backup generator and an on-site supply of fuel sufficient
16 to sustain such generator; or

17 (ii) An alternate power source approved by the department by rule or regulation.

18 (B) 'Senior living facility' means any facility that is designed for occupancy by
19 individuals 55 years of age or older who are fully ambulatory or who require no
20 medical or personal assistance or supervision and:

21 (i) Is two or more stories in height;

22 (ii) Is a multiple dwelling structure;

23 (iii) Is equipped to offer accessory uses and to provide support services; and

24 (iv) Is fitted to provide accommodations for people who require only limited or
25 intermittent medical or personal assistance.

26 (2) On and after January 1, 2027, the department shall require each qualified Georgia
27 project that includes a senior living facility and is allowed the Georgia housing tax credit
28 provided under this Code section to acquire and maintain an emergency and standby
29 power system sufficient to ensure continuity of operation for not less than 96 hours,
30 including, but not limited to, providing power to safe egress, emergency lighting, and
31 temperature control for the protection of resident safety and welfare.

32 (3) The state revenue commissioner, Safety Fire Commissioner, and commissioner of
33 community affairs shall coordinate inspection and enforcement."

34 **SECTION 2.**

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

37 **SECTION 3.**

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