

House Bill 1183

By: Representatives Sainz of the 180<sup>th</sup>, Bonner of the 73<sup>rd</sup>, Ballard of the 147<sup>th</sup>, Rice of the 139<sup>th</sup>, Burchett of the 176<sup>th</sup>, 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 the imposition, rate, computation, exemptions, and credits for state income tax,  
3 so as to exempt from state income tax income received as personal compensation for  
4 full-time duty in the active military service of the United States; to provide for related  
5 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for  
6 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 the  
10 imposition, rate, computation, exemptions, and credits for state income tax, is amended in  
11 subsection (a) of Code Section 48-7-27, relating to the computation of taxable net income,  
12 by adding a new paragraph to read as follows:

13 "(12.6) Income received as personal compensation for full-time duty in the active  
14 military service of the United States;"

15 **SECTION 2.**

16 This Act shall become effective on July 1, 2026, and shall be applicable to all taxable years  
17 beginning on or after January 1, 2027.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.