

House Bill 1291

By: Representatives Gisler of the 121<sup>st</sup>, Park of the 107<sup>th</sup>, Douglas of the 78<sup>th</sup>, and Okoye of the 102<sup>nd</sup>

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 an income tax credit for certain costs in providing a  
3 transportation benefit to certain employees; to provide for limitations; to provide for a public  
4 awareness campaign; to provide for rules and regulations; to provide for definitions; to  
5 provide for related matters; to repeal conflicting laws; and for other 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 "48-7-29.29.

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

12 (1) 'Covered employer' means any corporation required to pay income tax as provided  
13 in this chapter.

14 (2) 'Qualified employee' means any employee of a covered employer who teleworks for  
15 less than 50 percent of such employee's workdays.

16 (3) 'Qualified transportation fringe benefit' means the provision of a transportation  
17 commuter highway vehicle, a transit pass, or qualified parking provided in compliance  
18 with subsection (f) of 26 U.S.C. Section 132.

19 (4) 'Telework' means to perform normal and regular work functions on a workday that  
20 ordinarily would be performed at the covered employer's principal place of business at  
21 a different location, thereby eliminating or substantially reducing the physical commute  
22 to and from the covered employer's principal place of business. Such term shall not  
23 include home based businesses, extensions of the workday, or work performed on a  
24 weekend or holiday.

25 (b) A covered employer shall be allowed a credit against the tax imposed by Code  
26 Section 48-7-20 for costs incurred in providing qualified transportation fringe benefits to  
27 qualified employees. The credit shall be equal to 35 percent of the total amount spent on  
28 such benefits, not to exceed \$1,500.00 per qualified employee per taxable year.

29 (c) In no event shall the total amount of any tax credit under this Code section for a taxable  
30 year exceed the covered employer's income tax liability. No unused tax credit shall be  
31 allowed to be carried forward to apply to the covered employer's succeeding years' tax  
32 liability. No such tax credit shall be allowed the covered employer against prior years' tax  
33 liability.

34 (d) The department shall conduct a public awareness campaign about qualified  
35 transportation fringe benefits. Such campaign may include both employer and employee  
36 targeted outreach and advertising.

37 (e) The department shall promulgate any rules and regulations necessary to implement and  
38 administer the provisions of this Code section."

39 **SECTION 2.**

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