

Senate Bill 588

By: Senators Jones II of the 22nd, Wicks of the 34th, Parent of the 44th, Merritt of the 9th, Orrock of the 36th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Titles 34, 48, and 49 of the Official Code of Georgia Annotated, relating to labor
2 and industrial relations, revenue and taxation, and social services, respectively, so as to
3 provide for certain protections of caregivers; to provide for duration of sick leave; to revise
4 a definition; to increase the tax credit for qualified caregiving expenses; to provide for no
5 displacement from other programs; to provide for related matters; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial relations,
10 is amended in Chapter 1, relating to general provisions, by revising subsection (b) of Code
11 Section 34-1-10, relating to use of sick leave for care of immediate family members, as
12 follows:

13 "(b) An employer that provides sick leave shall allow an employee to use such sick leave
14 for the care of an immediate family member; provided, however, that nothing in this Code
15 section shall be construed to require an employer to offer sick leave or to require an

16 employer to allow an employee to use more than ~~five~~ 15 days of earned sick leave per
17 calendar year for the care of an immediate family member."

18 **SECTION 2.**

19 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
20 amended in Article 2 of Chapter 7, relating to imposition, rate, computation, exemptions, and
21 credits relative to income taxes, by revising Code Section 48-7-29.2, relating to tax credits
22 for qualified caregiving expenses, as follows:

23 "48-7-29.2.

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

25 (1) 'Qualified caregiving expenses' means payments by the taxpayer for home health
26 agency services, personal care services, personal care attendant services, homemaker
27 services, adult day care, respite care, or healthcare equipment and supplies which
28 equipment and supplies have been determined to be medically necessary by a physician
29 which services, care, or equipment and supplies are:

30 (A) Provided to the qualifying family member; and

31 (B) Purchased or obtained from an organization or individual not related to the
32 taxpayer or the qualifying family member.

33 (2) 'Qualifying family member' means the taxpayer or an individual who is the spouse
34 of the taxpayer or who is related to the taxpayer by blood, marriage, or adoption and who:

35 (A) Is at least ~~62~~ 55 years of age; or

36 (B) Has been determined to be disabled by the Social Security Administration.

37 (b) A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20
38 for qualified caregiving expenses in an amount not to exceed ~~10~~ 30 percent of the total
39 amount expended for qualified caregiving expenses. No taxpayer shall be entitled to such
40 credit with respect to the same qualified caregiving expenses claimed by another taxpayer.

41 (c) In no event shall the amount of the tax credit exceed ~~\$150.00~~ \$750.00 or the taxpayer's
42 income tax liability, whichever is less. Any unused tax credit shall not be allowed to be
43 carried forward to apply to the taxpayer's succeeding years' tax liability. No such tax credit
44 shall be allowed the taxpayer against prior years' tax liability.

45 (d) No credit shall be allowed under this Code section with respect to any qualifying
46 caregiving expenses either deducted or subtracted by the taxpayer in arriving at Georgia
47 taxable net income or with respect to any qualified caregiving expenses for which amounts
48 were excluded from Georgia taxable net income.

49 (e) The commissioner shall promulgate any rules and regulations necessary to implement
50 and administer this Code section."

51 **SECTION 3.**

52 Title 49 of the Official Code of Georgia Annotated, relating to social services, is amended
53 in Article 6 of Chapter 6, relating to the "Georgia Family Caregiver Support Act," by revising
54 Code Section 49-6-76, relating to displacement of other programs prohibited, as follows:
55 "49-6-76.

56 (a) Funding authorized under this article shall not be used to displace benefits,
57 entitlements, or resources available under other programs.

58 (b) A person who is a primary caregiver and participates in a state funded program shall
59 not be deemed ineligible for benefits, entitlements, or resources available under other
60 programs solely because the individual is the spouse of the care recipient."

61 **SECTION 4.**

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