

House Bill 1499

By: Representatives Santos of the 117th, Frye of the 122nd, Beckles of the 96th, and Holly of the 116th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-29.2 of the Official Code of Georgia Annotated, relating to tax
2 credits for qualified caregiving expenses, so as to increase the amount of the tax credit; to
3 provide for related matters; to provide for an effective date and applicability; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-7-29.2 of the Official Code of Georgia Annotated, relating to tax credits for
8 qualified caregiving expenses, is amended by revising subsection (c) as follows:

9 "(c) In no event shall the amount of the tax credit exceed ~~\$150.00~~ \$1,500.00 or the
10 taxpayer's income tax liability, whichever is less. Any unused tax credit shall not be
11 allowed to be carried forward to apply to the taxpayer's succeeding years' tax liability. No
12 such tax credit shall be allowed the taxpayer against prior years' tax liability."

13

SECTION 2.

14 This Act shall become effective upon its approval by the Governor or upon its becoming law
15 without such approval and shall be applicable to all taxable years beginning on or after
16 January 1, 2026.

17

SECTION 3.

18 All laws and parts of laws in conflict with this Act are repealed.