

House Bill 1057

By: Representatives Park of the 107<sup>th</sup>, Mughal of the 105<sup>th</sup>, Clark of the 108<sup>th</sup>, Au of the 50<sup>th</sup>, Gladney of the 130<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 income tax imposition, rate, computation, and exemptions, so as to revise the tax  
3 credit for qualified caregiving expenses; to provide for definitions; to provide for related  
4 matters; to provide for a short title; to provide for an effective date and applicability; to  
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 This Act shall be known and may be cited as the "Support Georgia Family Caregivers Act."

9 **SECTION 2.**

10 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
11 income tax imposition, rate, computation, and exemptions, is amended by revising Code  
12 Section 48-7-29.2, relating to tax credit for qualified caregiving expenses, as follows:

13 "48-7-29.2.

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

H. B. 1057

- 15 (1) 'Activities of daily living' means bathing, dressing, toileting, transferring or moving,  
16 bowel or bladder control, and eating or feeding.
- 17 (2) 'Family caregiver' means an individual or, in the case of married persons, an  
18 individual and his or her spouse who is a taxpayer and provides care to one or more  
19 qualifying family members during a taxable year.
- 20 ~~(3)(1)(A)~~ 'Qualified caregiving expenses' means, except as provided in  
21 subparagraph (B) of this paragraph, payments by the taxpayer for home health agency  
22 services, personal care services, personal care attendant services, homemaker services,  
23 adult day care, respite care, or health care equipment and supplies which equipment and  
24 supplies have been determined to be medically necessary by a physician which services,  
25 care, or equipment and supplies are expenses that a family caregiver pays that are  
26 directly related to the care of a qualifying family member, including payments for:
- 27 (A)(i) Provided to the qualifying family member Home health agency services,  
28 personal care services, personal care attendant services, homemaker services, respite  
29 care, adult day care, transportation costs, and costs of related legal or financial  
30 services; and
- 31 ~~(B)(ii)~~ Purchased or obtained from an organization or individual not related to the  
32 taxpayer or the qualifying family member Improvements or alterations to the  
33 qualifying family member's primary residence that permit the qualifying family  
34 member to remain mobile, safe, and independent; and
- 35 (iii) The purchase or lease of equipment, supplies, or technology that has been  
36 determined by a licensed physician, physician assistant, or nurse practitioner to be  
37 medically necessary to assist a qualifying family member to carry out one or more  
38 activities of daily living.
- 39 (B) The term 'qualified caregiving expenses' shall not include expenses incurred in  
40 carrying out general household maintenance, including painting, plumbing, electrical  
41 repairs, and exterior maintenance.

- 42 (4) 'Qualifying family member' means the taxpayer or an individual who is related to the  
43 taxpayer by blood, marriage, or adoption and who:
- 44 (A) Is at least 62 years of age; or  
45 (B) Has been determined to be disabled by the Social Security Administration; or  
46 (C) Is at least 18 years of age during the taxable year; requires assistance with one or  
47 more activities of daily living as determined by a licensed physician, physician  
48 assistant, or nurse practitioner; and qualifies as a dependent of the family caregiver.
- 49 (b) A taxpayer family caregiver shall be allowed a credit against the tax imposed by Code  
50 Section 48-7-20 for qualified caregiving expenses in an amount not to exceed 10 percent  
51 of the total amount expended for qualified caregiving expenses. No taxpayer family  
52 caregiver shall be entitled to such credit with respect to the same qualified caregiving  
53 expenses claimed by another taxpayer family caregiver.
- 54 (c) In no event shall the amount of the tax credit exceed ~~\$150.00~~ \$1,000.00 or the  
55 taxpayer's family caregiver's income tax liability, whichever is less. Any unused tax credit  
56 shall not be allowed to be carried forward to apply to the taxpayer's family caregiver's  
57 succeeding years' tax liability. No such tax credit shall be allowed the taxpayer family  
58 caregiver against prior years' tax liability.
- 59 (d) No credit shall be allowed under this Code section with respect to any qualifying  
60 caregiving expenses either deducted or subtracted by the taxpayer family caregiver in  
61 arriving at Georgia taxable net income or with respect to any qualified caregiving expenses  
62 for which amounts were excluded from Georgia taxable net income.
- 63 (e) The commissioner shall promulgate any rules and regulations necessary to implement  
64 and administer this Code section."

65 **SECTION 3.**

66 This Act shall become effective upon its approval by the Governor or upon its becoming law  
67 without such approval and shall be applicable to all taxable years beginning on or after  
68 January 1, 2025.

69 **SECTION 4.**

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