

House Bill 1265

By: Representatives Westbrook of the 163rd, Stephens of the 164th, Jackson of the 165th, Willis of the 55th, and Carpenter of the 4th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to tax returns and furnishing of information, so as to authorize Georgia taxpayers to
3 make certain voluntary contributions through the income tax payment and refund process to
4 the Georgia Council for the Arts; to provide for related matters; to provide for an effective
5 date and applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to tax
9 returns and furnishing of information, is amended by adding a new Code section to read as
10 follows:

11 "48-7-65.

12 (a)(1) Each Georgia income tax return form for taxable years beginning on or after
13 January 1, 2025, shall contain appropriate language, to be determined by the state revenue
14 commissioner, offering the taxpayer the opportunity to contribute to the Georgia Council
15 for the Arts established in Code Section 50-12-21 for the purposes set forth in Code
16 Section 50-12-23 by donating either all or any whole-dollar amount of any tax refund

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17 due, by authorizing a reduction in the refund check otherwise payable, or by contributing
18 any amount over and above the amount of tax owed by adding that amount to the
19 taxpayer's payment.

20 (2) The instructions accompanying the income tax return form shall contain a brief
21 description of the intended use of moneys received from the contributions.

22 (3) Each taxpayer required to file a state income tax return that desires to contribute to
23 the Georgia Council for the Arts may designate such contribution as provided in this
24 Code section on the appropriate income tax return form.

25 (b) The Department of Revenue shall determine annually the total amount that is
26 voluntarily contributed and shall transmit such funds to the Georgia Council for the Arts
27 to be used for the purposes provided in Code Section 50-12-23."

28 **SECTION 2.**

29 This Act shall become effective upon its approval by the Governor or upon its becoming law
30 without such approval and shall apply to all taxable years beginning on or after
31 January 1, 2025.

32 **SECTION 3.**

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