

House Bill 1457

By: Representative Townsend of the 179<sup>th</sup>

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 imposition, rate, computation, exemptions, and credits, so as to exempt from  
3 taxable net income certain income received by a commercial pilot or an aircraft technician  
4 as a sign-on bonus or retention bonus; to provide for related matters; to provide for an  
5 effective 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 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 imposition, rate, computation, exemptions and credits, is amended by adding a new  
10 paragraph to subsection (a) of Code Section 48-7-27, relating to computation of taxable net  
11 income, to read as follows:

12 "(11.3) For taxable years beginning on or after January 1, 2025, and ending on or before  
13 December 31, 2029, income received by a commercial pilot or an aircraft technician as  
14 a sign-on bonus or retention bonus for service as a commercial pilot or aircraft technician  
15 in Georgia;"

16

**SECTION 2.**

17 This Act shall become effective upon its approval by the Governor or upon its becoming law  
18 without such approval and shall be applicable to tax years beginning on or after  
19 January 1, 2025.

20

**SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.