

House Bill 171

By: Representatives Park of the 101st, Bentley of the 139th, Hugley of the 136th, Robichaux of the 48th, Frye of the 118th, 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 an effective date and applicability; to provide for applicability; to
5 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 income tax imposition, rate, computation, and exemptions, is amended by revising Code
10 Section 48-7-29.2, relating to tax credit for qualified caregiving expenses, as follows:

11 "48-7-29.2.

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

13 (1) 'Activities of daily living' means bathing, dressing, toileting, transferring or moving,
14 bowel or bladder control, and eating or feeding.

15 (2) 'Family caregiver' means an individual or, in the case of married persons, an
16 individual and his or her spouse who is a taxpayer and provides care to one or more
17 qualifying family members during a taxable year.

18 (3)(1)(A) 'Qualified caregiving expenses' means, except as provided in subparagraph
19 (B) of this paragraph, payments by the taxpayer for home health agency services,
20 personal care services, personal care attendant services, homemaker services, adult day
21 care, respite care, or health care equipment and supplies which equipment and supplies
22 have been determined to be medically necessary by a physician which services, care,
23 or equipment and supplies are expenses that a family caregiver pays, which are directly
24 related to the care of a qualifying family member, including payments for:

25 (A)(i) Provided to the qualifying family member Home health agency services,
26 personal care services, personal care attendant services, homemaker services, respite
27 care, adult day care, transportation costs, and costs of related legal or financial
28 services; and

29 (B)(ii) Purchased or obtained from an organization or individual not related to the
30 taxpayer or the qualifying family member Improvements or alterations to the
31 qualifying family member's primary residence that permit the qualifying family
32 member to remain mobile, safe, and independent; and

33 (iii) The purchase or lease of equipment, supplies, or technology that have been
34 determined by a licensed physician, physician assistant, or nurse practitioner to be
35 medically necessary to assist a qualifying family member to carry out one or more
36 activities of daily living.

37 (B) The term 'qualified caregiving expenses' shall not include expenses incurred in
38 carrying out general household maintenance, including painting, plumbing, electrical
39 repairs, and exterior maintenance.

40 (4) 'Qualifying family member' means the taxpayer or an individual who is related to the
41 taxpayer by blood, marriage, or adoption and who:

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

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SECTION 2.

65 This Act shall become effective upon its approval by the Governor or upon its becoming law
66 without such approval and shall be applicable to all taxable years beginning on or after
67 January 1, 2022.

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SECTION 3.

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