

House Bill 199

By: Representative Wilkerson of the 38<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, and exemptions from state income tax, so as to  
3 provide for a change in the computation of state taxable income; to provide for related  
4 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for  
5 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, and exemptions from state income tax, is amended in Code  
10 Section 48-7-27, relating to computation of state taxable net income, by revising  
11 paragraph (1) of subsection (a) as follows:

12 "(1) Either the sum of all itemized nonbusiness deductions eligible to be used in  
13 computing such taxpayer's federal taxable income ~~if the taxpayer used itemized~~  
14 ~~nonbusiness deductions in computing federal taxable income or, if the taxpayer could not~~  
15 ~~or did not itemize nonbusiness deductions, then~~ or a standard deduction as provided for  
16 in the following subparagraphs:

17 (A) In the case of a single taxpayer or a head of household, \$4,600.00;

18 (B) In the case of a married taxpayer filing a separate return, \$3,000.00;

19 (C) In the case of a married couple filing a joint return, \$6,000.00;

20 (D) An additional deduction of \$1,300.00 for the taxpayer if the taxpayer has attained  
21 the age of 65 before the close of the taxpayer's taxable year. An additional deduction  
22 of \$1,300.00 for the spouse of the taxpayer shall be allowed if a joint return is made by  
23 the taxpayer and the taxpayer's spouse and the spouse has attained the age of 65 before  
24 the close of the taxable year; and

25 (E) An additional deduction of \$1,300.00 for the taxpayer if the taxpayer is blind at the  
26 close of the taxable year. An additional deduction of \$1,300.00 for the spouse of the

27 taxpayer shall be allowed if a joint return is made by the taxpayer and the taxpayer's  
28 spouse and the spouse is blind at the close of the taxable year. For the purposes of this  
29 subparagraph, the determination of whether the taxpayer or the spouse is blind shall be  
30 made at the close of the taxable year except that, if either the taxpayer or the spouse  
31 dies during the taxable year, the determination shall be made as of the time of the  
32 death;"

33 **SECTION 2.**

34 This Act shall become effective on July 1, 2019, and shall be applicable to all taxable years  
35 beginning on or after January 1, 2019.

36 **SECTION 3.**

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