

House Bill 350

By: Representatives Davis of the 87th, Scott of the 76th, Schofield of the 60th, McLeod of the 105th, and Burnough of the 77th

A BILL TO BE ENTITLED
AN ACT

1 To amend Titles 34 and 48 of the Official Code of Georgia Annotated, relating to labor and
2 industrial relations and revenue and taxation, respectively, so as to provide certain benefits
3 related to jury duty participation; to provide for employees to maintain the same benefits of
4 employment even though their attendance is required for jury duty or for other judicial
5 processes; to provide certain unemployment benefits for individuals who serve as jurors; to
6 change a definition; to provide for a tax deduction for certain child care costs to individuals
7 who serve as jurors; to provide employers with an income tax credit for certain expenses
8 incurred in hiring temporary replacement employees to perform the job duties of employees
9 who serve as jurors; to provide for a definition; to provide for certain conditions and
10 limitations; to provide for rules and regulations; to provide for related matters; to repeal
11 conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **PART I**
14 **SECTION 1-1.**

15 Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial relations,
16 is amended by revising Code Section 34-1-3, relating to discrimination against employee for
17 attending a judicial proceeding in response to a court order or process and exception to
18 applicability of Code section, as follows:

19 "34-1-3.

20 (a) It shall be unlawful for any employer or the agent of such employer ~~to discharge in~~
21 response to a subpoena, summons for jury duty, or other court order or process which
22 requires the attendance of the employee at the judicial proceeding to:

23 (1) Discharge, discipline, or otherwise penalize an employee because the employee is
24 absent from his or her employment for the purpose of attending a such judicial
25 proceeding ~~in response to a subpoena, summons for jury duty, or other court order or~~
26 ~~process which requires the attendance of the employee at the judicial proceeding.~~ It shall
27 ~~be unlawful for any employer or the agent of such employer to;~~

28 (2) To reduce or eliminate any benefits provided to the employee prior to the receipt of
29 a subpoena, summons for jury duty, or other court order or process which requires
30 attendance at the judicial proceeding, including, but not limited to, the payment or
31 reimbursement of tuition and the provision of paid or unpaid vacation leave, personal
32 leave, sick leave, or other types of leave; or

33 (3) To threaten to take or communicate an intention of taking any action declared to be
34 unlawful by this subsection.

35 (b) Any employer or agent of such employer who violates subsection (a) of this Code
36 section shall be liable to the injured employee for all actual damages thereby suffered by
37 the employee and for reasonable attorney's fees incurred by the employee in asserting a
38 successful claim under this Code section.

39 (c) This Code section shall not apply to an employee who is charged with a crime, nor
 40 shall it prohibit an employer from requiring an employee to abide by regulations requiring
 41 reasonable notification to an employer of the employee's expected absence or delay in
 42 reporting to work in order to attend a judicial proceeding."

43 **PART II**

44 **SECTION 2-1.**

45 Said title is further amended by revising Code Section 34-8-47, relating to unemployed and
 46 unemployment, as follows:

47 "34-8-47.

48 (a) For purposes of this chapter, an individual shall be deemed 'unemployed' in any week
 49 ~~during:~~

50 (1) During which the individual performs no services and with respect to which no
 51 wages are payable to him or her; ~~or in any week of~~

52 (2) Of less than full-time work if his or her deductible earnings do not equal or exceed
 53 his or her weekly benefit amount; ~~or~~

54 (3) During which he or she serves three days or more of jury duty. For purposes of this
 55 paragraph, any time spent in jury duty service during a day shall count as an entire day.

56 (b) The Commissioner shall prescribe regulations applicable to unemployed individuals
 57 and shall make such distinctions in the procedures as to total unemployment, partial
 58 unemployment of individuals attached to their regular jobs, temporary employment, and
 59 other forms of short-time work as is deemed necessary. An individual compensated solely
 60 on a commission basis shall be deemed to be unemployed only upon the termination of his
 61 or her contract of employment."

62 **PART III**
63 **SECTION 3-1.**

64 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
65 amended in subsection (a) of Code Section 48-7-27, relating to computation of taxable net
66 income, by deleting "and" at the end of paragraph (14), by replacing the period with a
67 semicolon at the end of paragraph (15), and by adding two new paragraphs to read as
68 follows:

69 "(16) Payments received by the taxpayer for jury duty; and
70 (17) Any sums paid for child care during the taxpayer's jury duty service in excess of any
71 child care costs the taxpayer would have otherwise incurred during the same time period."

72 **PART IV**
73 **SECTION 4-1.**

74 Said title is further is amended by adding a new Code section to read as follows:

75 "48-7-29.23.

76 (a) As used in this Code section, the term 'employer' means any employer upon whom an
77 income tax is imposed by this chapter.

78 (b) An employer shall be allowed a tax credit against the tax imposed under this article for
79 each employee who serves as a juror. The amount of any such tax credit shall represent the
80 actual costs incurred by the employer in hiring temporary replacement employees to
81 perform the job duties of any employees that serve as jurors. Actual costs shall be limited
82 to amounts expended by the employer to recruit such temporary replacement employees
83 or to provide training, equipment, or uniforms for such temporary replacement employees.

84 (c) In no event shall the total amount of the tax credit under this Code section for a taxable
85 year exceed the employer's income tax liability. Any unused tax credit shall be allowed

86 the employer against succeeding years' tax liability. No such credit shall be allowed the
87 employer against prior years' tax liability.
88 (d) The commissioner shall promulgate such rules and regulations as are necessary to
89 implement and administer the provisions of this Code section."

90

PART V

91

SECTION 5-1.

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