

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 3 of Article 16 of Chapter 2 of Title 20 of the Official Code of Georgia
2 Annotated, relating to student health in elementary and secondary education, so as to require
3 every public school in this state to have an operational wheelchair onsite at all times; to
4 amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating
5 to imposition, rate, computation, and exemptions regarding income taxes, so as to provide
6 a tax credit for donations of wheelchairs to public schools; to provide for related matters; to
7 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Part 3 of Article 16 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated,
11 relating to student health in elementary and secondary education, is amended by adding a
12 new Code section to read as follows:

13 "20-2-779.2.

14 Beginning with the 2022-2023 school year, every public school in this state shall have an
15 operational wheelchair onsite at all times. Each school shall make such wheelchair

16 available to students and staff for purposes of transport in the event of temporary incapacity
17 or physical illness or injury. Such wheelchair may be self-propelled or motorized."

18 **SECTION 2.**

19 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
20 imposition, rate, computation, and exemptions regarding income taxes, is amended by adding
21 a new Code section to read as follows:

22 "48-7-29.23.

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

24 (1) 'Public school' means a public school required to have a wheelchair onsite at all times
25 pursuant to Code Section 20-2-779.2.

26 (2) 'Qualified wheelchair donation' means a donation of an operational wheelchair made
27 by a taxpayer to a public school.

28 (b) An individual taxpayer shall be allowed a credit against the tax imposed by this chapter
29 for qualified wheelchair donations made on or after July 1, 2021, as follows:

30 (1) In any year a taxpayer may donate a maximum of two operational wheelchairs to any
31 single public school and a maximum of three operational wheelchairs to public schools
32 in the aggregate; and

33 (2) The amount of the tax credit for each operational wheelchair donated shall be its
34 value or \$200.00, whichever is less.

35 (c) In no event shall the total amount of the tax credit under this Code section for a taxable
36 year exceed the taxpayer's income tax liability. In no event shall any amount of the tax
37 credit be applied to prior or future taxable years.

38 (d) In order for the taxpayer to claim a tax credit under this Code section, a confirmation
39 of receipt of donation issued by the public school shall be attached to the taxpayer's income
40 tax return. However, in the event the taxpayer files an electronic return, such confirmation
41 shall only be required to be electronically attached to the return if the Internal Revenue

42 Service allows such attachments when the return is transmitted to the department. In the
43 event the taxpayer files an electronic return and such confirmation is not attached because
44 the Internal Revenue Service does not, at the time of such electronic filing, allow electronic
45 attachments to the Georgia return, such confirmation shall be maintained by the taxpayer
46 and made available upon request by the commissioner. The confirmation of receipt of
47 donation shall contain the taxpayer's name, address, tax identification number, the amount
48 of the donation, the date of the donation, and the amount of the credit.

49 (e)(1) Each public school may accept only two operational wheelchairs pursuant to this
50 Code section.

51 (2) A public school shall not issue more than two confirmation letters pursuant to this
52 Code section.

53 (3) The department shall not allow the tax credit under this Code section for more than
54 two operational wheelchairs per public school.

55 (f) No credit shall be allowed under this Code section with respect to any amount deducted
56 from taxable net income by the taxpayer as a charitable contribution to a bona fide
57 charitable organization qualified under Section 501(c)(3) of the Internal Revenue Code.

58 (g) The commissioner shall be authorized to promulgate any rules and regulations
59 necessary to implement and administer the tax provisions of this Code section."

60 **SECTION 3.**

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