

House Bill 393

By: Representatives McLeod of the 105<sup>th</sup>, Efstration of the 104<sup>th</sup>, McClain of the 100<sup>th</sup>, Stovall of the 74<sup>th</sup>, Kennard of the 102<sup>nd</sup>, 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 the imposition, rate, computation, and exemptions from state income tax, so as to  
3 allow for a deduction for child support payments made pursuant to a court order to a  
4 custodial parent under certain circumstances; to provide for rules and regulations; to provide  
5 for related matters; to provide for an effective date and applicability; to repeal conflicting  
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the  
10 imposition, rate, computation, and exemptions from state income tax, is amended by adding  
11 a new Code section to read as follows:

12 "48-7-26.1.

13 (a) For taxable years beginning on or after January 1, 2019, an exemption shall be allowed  
14 as a deduction in computing the Georgia taxable net income of an individual in the amount  
15 of his or her payments made pursuant to a child support order to the custodial parent or  
16 \$3,000.00, whichever is less, provided that he or she is not in arrears for child support  
17 payments required pursuant to any child support order.

18 (b) The commissioner shall be authorized to promulgate rules and regulations necessary  
19 to implement this Code section."

20 **SECTION 2.**

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

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.