

House Bill 593

By: Representatives Blackmon of the 146th, Williamson of the 115th, Martin of the 49th,
Knight of the 130th, Stephens of the 164th, 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 imposition, rate, computation, and exemptions from state income tax, so as to
3 increase the amount of the standard deduction from state taxable income for individuals; to
4 provide for a short title; to provide for related matters; to provide for an effective date and
5 applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 This Act shall be known and may be cited as the "Tax Relief Act of 2021."

9 **SECTION 2.**

10 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
11 imposition, rate, computation, and exemptions from state income tax, is amended in Code
12 Section 48-7-27, relating to computation of state taxable net income, by revising
13 paragraph (1) of subsection (a) as follows:

14 "(1) Either the sum of all itemized nonbusiness deductions used in computing such
15 taxpayer's federal taxable income ~~if the taxpayer used itemized nonbusiness deductions~~

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16 ~~in computing federal taxable income~~ or, if the taxpayer could not or did not itemize
17 nonbusiness deductions, then a standard deduction as provided for in the following
18 subparagraphs:

19 (A) In the case of a single taxpayer or a head of household, ~~\$4,600.00~~ \$5,400.00;

20 (B) In the case of a married taxpayer filing a separate return, ~~\$3,000.00~~ \$3,550.00;

21 (C) In the case of a married couple filing a joint return, ~~\$6,000.00~~ \$7,100.00;

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

27 (E) An additional deduction of \$1,300.00 for the taxpayer if the taxpayer is blind at the
28 close of the taxable year. An additional deduction of \$1,300.00 for the spouse of the
29 taxpayer shall be allowed if a joint return is made by the taxpayer and the taxpayer's
30 spouse and the spouse is blind at the close of the taxable year. For the purposes of this
31 subparagraph, the determination of whether the taxpayer or the spouse is blind shall be
32 made at the close of the taxable year except that, if either the taxpayer or the spouse
33 dies during the taxable year, the determination shall be made as of the time of the
34 death;"

35 **SECTION 3.**

36 This Act shall become effective on July 1, 2021, and shall be applicable to all taxable years
37 beginning on or after January 1, 2022.

38 **SECTION 4.**

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