

House Bill 666

By: Representatives Beverly of the 143rd, Mitchell of the 88th, Bruce of the 61st, Cannon of the 58th, Thomas of the 39th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to add Georgia income tax paid by an individual to Georgia taxable net
3 income to the extent such tax was deducted in determining federal taxable income; to provide
4 for related matters; to provide for an effective date and applicability; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
9 is amended by revising paragraph (3) of subsection (b) of Code Section 48-7-27, relating to
10 computation of taxable net income, as follows:

11 "(3) There shall be added to taxable income any income taxes imposed by any tax
12 jurisdiction ~~except the State of Georgia~~ to the extent deducted in determining federal
13 taxable income."

14 **SECTION 2.**

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

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SECTION 3.

18 All laws and parts of laws in conflict with this Act are repealed.