

House Bill 70

By: Representatives Rakestraw of the 19th, Maxwell of the 17th, Spencer of the 180th,
Stephens of the 164th, and Shaw of the 176th

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 taxes, so as to
3 provide that a county with a certain percentage of workers who commute outside such county
4 for work shall be reclassified one tier lower in the county tier system for economic
5 development purposes; to provide for related matters; to repeal conflicting laws; and for
6 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
10 imposition, rate, computation, and exemptions from state income taxes, is amended by
11 revising Code Section 48-7-40, relating to designation of counties as less developed areas
12 and tax credits for certain business enterprises, by adding a new subsection to read as
13 follows:

14 "(b.1)(1)(A) A county classified as tier 4 shall be reclassified as tier 3 if at least 70
15 percent of the county's work force commutes outside the county for work.

16 (B) A county classified as tier 3 shall be reclassified as tier 2 if at least 70 percent of
17 the county's work force commutes outside the county for work.

18 (C) A county classified as tier 2 shall be reclassified as tier 1 if at least 70 percent of
19 the county's work force commutes outside the county for work.

20 (2) No designation made pursuant to this subsection shall operate to displace or remove
21 any other county from its previously designated tier."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.