

House Bill 824

By: Representatives Mosby of the 83rd and Wilkerson of the 38th

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 provide for a change in the computation of state taxable income; to provide for related
4 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

12 "(1) ~~Either the~~ The sum of ~~all~~:

13 (A) All itemized nonbusiness deductions used in computing federal taxable income if
14 the taxpayer used itemized nonbusiness deductions in computing federal taxable
15 income; or, if the taxpayer could not or did not itemize nonbusiness deductions, then
16 a

17 (B) All itemized nonbusiness deductions that the taxpayer could have used in
18 computing federal taxable income; or

19 (C) A standard deduction as provided for in the following ~~subparagraphs~~ divisions:

20 ~~(A)(i)~~ In the case of a single taxpayer or a head of household, \$2,300.00;

21 ~~(B)(ii)~~ In the case of a married taxpayer filing a separate return, \$1,500.00;

22 ~~(C)(iii)~~ In the case of a married couple filing a joint return, \$3,000.00;

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

26 is made by the taxpayer and the taxpayer's spouse and the spouse has attained the age
 27 of 65 before the close of the taxable year; and
 28 ~~(E)~~(v) An additional deduction of \$1,300.00 for the taxpayer if the taxpayer is blind
 29 at the close of the taxable year. An additional deduction of \$1,300.00 for the spouse
 30 of the taxpayer shall be allowed if a joint return is made by the taxpayer and the
 31 taxpayer's spouse and the spouse is blind at the close of the taxable year. For the
 32 purposes of this ~~subparagraph~~ division, the determination of whether the taxpayer or
 33 the spouse is blind shall be made at the close of the taxable year except that, if either
 34 the taxpayer or the spouse dies during the taxable year, the determination shall be
 35 made as of the time of the death;"

36 **SECTION 2.**

37 This Act shall become effective on July 1, 2018, and shall be applicable to all taxable years
 38 beginning on or after January 1, 2018.

39 **SECTION 3.**

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