

House Bill 828

By: Representatives Fludd of the 64th, Hawkins of the 27th, Mosby of the 83rd, Buckner of the 137th, and Greene of the 151st

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, and computation of and exemptions from state income taxes,
3 so as to create an income tax credit for employers who hire certain qualified parolees for
4 full-time jobs; to provide for rules and regulations and an application process related to such
5 income tax credit; to provide for certain conditions and limitations; to provide for definitions;
6 to repeal conflicting 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, and computation of and exemptions from state income taxes, is amended
11 by adding a new Code section to read as follows:

12 "48-7-40.31.

13 (a) As used in this Code section, the term:

14 (1) 'Employer' means an enterprise or organization, whether corporation, partnership,
15 limited liability company, proprietorship, association, trust, business trust, real estate
16 trust, or other form of organization, and its affiliates, which is registered and authorized
17 to use the federal employment verification system known as 'E-Verify' or any successor
18 federal employment verification system and is engaged in or carrying on any business
19 activities within this state.

20 (2) 'Full-time job' means employment which:

21 (A) Is located in this state;

22 (B) Involves a regular work week of 35 hours or more;

23 (C) Has no predetermined end date; and

24 (D) Pays at or above the average wage of the county with the lowest average wage in
25 the state, as reported in the most recently available annual issue of the Georgia
26 Employment and Wages Averages Report of the Department of Labor.

27 (3) 'Qualified parolee' means an individual who has been granted parole in accordance
28 with Code Section 42-9-45 within the past 12 months.

29 (b) For the period beginning on or after January 1, 2017, and before January 1, 2020, an
30 employer that employs a qualified parolee in a full-time job located in this state for at least
31 40 weeks during a taxable year shall, upon application to the department, be allowed an
32 income tax credit against the tax imposed under this article during such taxable year in the
33 amount of \$2,500.00 for each qualified parolee so employed.

34 (c) In no event shall the credit for a taxable year exceed the employer's income tax
35 liability. Any unused portion of the credit shall be permitted to be carried forward and
36 applied to the employer's tax liability for the subsequent three years. The credit shall not
37 be applied against the employer's prior years' tax liabilities.

38 (d) The commissioner shall promulgate rules and regulations and forms necessary to
39 implement and administer the provisions of this Code section."

40

SECTION 2.

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