

House Bill 973

By: Representatives Camp of the 135th, Collins of the 71st, Hitchens of the 161st, Lumsden of the 12th, Gunter of the 8th, 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 the imposition, rate, computation, exemptions, and credits from state income tax,
3 so as to exclude from Georgia taxable net income certain retirement income received by a
4 taxpayer from long-term public service as a law enforcement officer, firefighter, emergency
5 medical technician, or communications officer; to provide for limitations; to require proof
6 of service; to define a term; to provide for related matters; to provide for an effective date
7 and applicability; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

14 "(5.2)(A) Up to \$17,500.00 of retirement income, which is otherwise included in the
15 Georgia taxable net income of a taxpayer who is less than 62 years of age, received as
16 a result of at least 25 years of public service by the taxpayer as a law enforcement

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17 officer, firefighter, emergency medical technician, or communications officer serving
18 in the federal government or as an employee of this state or any of its political
19 subdivisions, branches, agencies, or departments, provided that such taxpayer's Georgia
20 earned income for the tax year is at least \$17,500.00.

21 (B) In the case of a married couple filing jointly, each spouse who is otherwise
22 qualified for an exclusion allowed by this paragraph shall be individually entitled to
23 exclude retirement income received by that spouse up to the exclusion amount.

24 (C) The exclusions provided for in this paragraph shall not be allowed for an individual
25 in combination with those allowed by paragraph (5.1) of this subsection, but otherwise
26 such exclusions shall not apply to or affect and shall be in addition to those adjustments
27 to net income provided for under any other paragraph of this subsection.

28 (D) The commissioner shall require such proof as is necessary to substantiate the
29 required length of public service.

30 (E) As used in this paragraph, the term 'communications officer' means an individual
31 who received, processed, or transmitted public safety information and dispatched law
32 enforcement officers, firefighters, medical personnel, or emergency medical
33 technicians;"

34 **SECTION 2.**

35 This Act shall become effective on July 1, 2024, and shall be applicable to all taxable years
36 beginning on or after January 1, 2024.

37 **SECTION 3.**

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