

Senate Bill 11

By: Senators Rhett of the 33rd, Kirkpatrick of the 32nd, Butler of the 55th, Hufstetler of the 52nd, Brass of the 28th and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to tax returns and furnishing of information, so as to authorize Georgia taxpayers to  
3 make certain voluntary contributions through the income tax payment and refund process to  
4 aid and assist service disabled veterans through a qualified service disabled veterans benefit  
5 organization; to provide for definitions; to provide for conditions and limitations; to provide  
6 for the promulgation of rules and regulations; to provide for a short title; to provide for  
7 related matters; to provide for an effective date and applicability; to repeal conflicting laws;  
8 and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 This Act shall be known and may be cited as the "Senator Jack Hill Veterans' Act."

12 **SECTION 2.**

13 Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to tax  
14 returns and furnishing of information, is amended by adding a new Code section to read as  
15 follows:

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16 "48-7-64.

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

18 (1) 'Qualified service disabled veterans benefit organization' means The American  
19 Legion or Veterans of Foreign Wars, provided that such organization has been certified  
20 by the commissioner as maintaining tax exempt status pursuant to Section 501(c)(19) of  
21 the Internal Revenue Code.

22 (2) 'Service connected disability' means a disability incurred or aggravated in the line of  
23 duty in the active military, naval, or air service of the United States.

24 (3) 'Service disabled veteran' means a veteran who is a permanent Georgia resident with  
25 a service connected disability of 10 percent or greater as determined by the United States  
26 Department of Veterans Affairs or who has been terminated from military service by  
27 reason of disability by the United States Department of Defense.

28 (4) 'Veteran' means a person who served in the active military, naval, or air service of the  
29 United States and who was discharged or released from his or her service under  
30 conditions other than dishonorable.

31 (b) Provided that a qualified service disabled veterans benefit organization enters into a  
32 contract with the Department of Revenue as specified in subsection (d) of this Code  
33 section, each Georgia income tax return form for taxable years beginning on or after  
34 January 1, 2021, shall contain appropriate language, to be determined by the state revenue  
35 commissioner, offering the taxpayer the opportunity to contribute to service disabled  
36 veterans through any qualified service disabled veterans benefit organization by donating  
37 \$1.00 of any tax refund due, by authorizing a reduction in the refund check otherwise  
38 payable, or by contributing any amount over and above the amount of tax owed by adding  
39 that amount to the taxpayer's payment. The instructions accompanying the income tax  
40 return form shall contain a description of the purposes for which each qualified service  
41 disabled veterans benefit organization was established and the intended use of moneys  
42 received from the contributions. Each taxpayer required to file a state income tax return

43 that desires to contribute to a qualified service disabled benefit organization may designate  
44 such contribution as provided in this Code section on the appropriate income tax return  
45 form.

46 (c) The Department of Revenue shall determine annually the total amount that is  
47 voluntarily contributed, shall withhold therefrom the full costs of administering such  
48 voluntary contribution program, and shall transmit such remaining costs to a qualified  
49 service disabled veterans benefit organization.

50 (d)(1) In order to participate in this voluntary contribution program, a qualified service  
51 disabled benefit organization shall enter into a contract with the state, not later than  
52 September 1, 2021, which provides that:

53 (A) If, in any tax year covered by the contract, the administrative costs of the  
54 Department of Revenue for collecting contributions pursuant to this Code section  
55 exceed the sum of such contributions, a qualified service disabled veterans benefit  
56 organization shall be responsible for and promptly pay any outstanding costs of the  
57 Department of Revenue not covered by the contributions; and

58 (B) All contributions received by such qualified service disabled veterans benefit  
59 organization pursuant to this Code section shall be expended for the sole purpose of  
60 aiding or assisting service disabled veterans with their service connected disabilities.

61 (2) Such contract shall be for the 2021 tax year, and such contract may be renewed by  
62 a qualified service disabled veterans benefit organization not later than September 1 in  
63 each subsequent year for such tax year. In the event that a qualified service disabled  
64 benefit organization elects not to enter into or renew such contract covering a tax year,  
65 no provision shall be made for contributions to the organization in the income tax forms  
66 for such tax year.

67 (e) The commissioner shall promulgate such rules and regulations as are necessary to  
68 implement this Code section."

69

**SECTION 3.**

70 This Act shall become effective upon its approval by the Governor or upon its becoming law  
71 without such approval and shall apply to all taxable years beginning on or after  
72 January 1, 2021.

73

**SECTION 4.**

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