

Senate Bill 288

By: Senators Williams of the 27th, Shafer of the 48th and McKoon of the 29th

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 for a refundable income tax credit for taxpayers who earn full-time law enforcement
4 income below a certain threshold; to provide for definitions; to provide for rules and
5 regulations; to provide for related matters; to provide for a contingent effective date and
6 automatic repeal; 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
10 imposition, rate, computation, and exemptions from state income taxes, is amended by
11 adding a new Code section to read as follows:

12 "48-7-29.21.

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

14 (1) 'Full-time employment' means employment which:

15 (A) Involves a regular work week of 30 hours or more;

16 (B) Lasts for at least 48 weeks during a 12 month period; and

17 (C) Has no predetermined end date.

18 (2) 'Law enforcement income' means compensation from this state, a county or
19 municipality of this state, any other state or its political subdivisions, or the United States
20 for full-time employment for services in the discharge of enforcing criminal laws and
21 exercising the power of arrest for such entity.

22 (b) There is created a refundable tax credit available to taxpayers who receive law
23 enforcement income in an amount less than \$35,000.00. Such taxpayers shall receive an
24 income tax credit equal to the difference between \$35,000.00 and the amount of law
25 enforcement income received by such law enforcement officer.

26 (c) To the extent the amount of the credit allowed by this Code section exceeds such
27 taxpayer's income tax liability pursuant to this chapter, such amount shall be refunded to
28 such taxpayer.

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

31 **SECTION 2.**

32 (a) This Act shall become effective on January 1, 2019, only if an amendment to the
33 Constitution of Georgia is ratified at the November, 2018, general election permitting the
34 General Assembly to provide by general law for a refundable tax credit to be applied against
35 law enforcement income received by a law enforcement officer as compensation from this
36 state, a county or municipality of this state, any other state or its political subdivisions, or the
37 United States for services in the discharge of enforcing criminal laws and exercising the
38 power of arrest for such entity.

39 (b) If such an amendment to the Constitution is not so ratified, then this Act shall not
40 become effective and shall stand repealed by operation of law on January 1, 2019.

41 **SECTION 3.**

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