

House Bill 22

By: Representatives Scott of the 76th, Davis of the 87th, and Schofield of the 63rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Titles 34 and 48 of the Official Code of Georgia Annotated, relating to labor and
2 industrial relations and revenue and taxation, respectively, so as to require that employers
3 provide veteran employees paid leave on Veterans Day; to provide employers who are
4 required to provide such paid leave with an income tax credit for amounts paid to such
5 veteran employees on account of such paid leave; to provide for definitions; to provide a
6 short title; to provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 This Act shall be known and may be cited as the "Veterans Day Paid Leave Act."

10 **SECTION 2.**

11 Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial relations,
12 is amended by adding a new Code section to read as follows:

13 "34-1-8.1.

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

15 (1) 'Employer' means any person or entity that employs one or more employees,
16 including the state and its political subdivisions.

17 (2) 'Paid leave' means time away from work by an employee for any reason or purpose
18 during which the employee receives his or her regular salary, wages, or other
19 remuneration.

20 (3) 'Veteran' means a person who served as an active duty member of the armed forces
21 of the United States or a state's National Guard and who was discharged or separated
22 from such service under honorable conditions.

23 (b)(1) Except as provided in paragraph (2) of this subsection, on and after July 1, 2025,
24 each employer shall provide to each full-time employee who is a veteran one day of paid
25 leave on Veterans Day, November 11, of each year if such employee would otherwise be
26 required to work on such day and such employee gives his or her employer at least 30
27 days' advance notice that he or she intends to take time off on Veterans Day.

28 (2) An employer shall not be required to provide one day of paid leave on Veterans Day,
29 November 11, to a full-time employee who is a veteran pursuant to paragraph (1) of this
30 subsection if:

31 (A) Doing so would cause significant economic operational disruption to such
32 employer;

33 (B) The employer provides such employee with notice that such leave would cause
34 significant economic operational disruption to such employer at least 15 days prior to
35 Veterans Day, November 11; and

36 (C) The employer makes a good faith effort to provide the employee with a substitute
37 day on which the employee may receive one day of paid leave.

38 (3) Paid leave provided by an employer to an employee pursuant to this Code section
39 shall not reduce or otherwise be deducted from other paid leave such employer provides
40 to such employee."

41 **SECTION 3.**

42 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
43 amended by adding a new Code section to read as follows:

44 "48-7-29.27.

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

46 (1) 'Employer' means any employer upon whom an income tax is imposed by this
47 chapter.

48 (2) 'Veteran employee' means a full-time employee who served as an active duty member
49 of the armed forces of the United States or a state's National Guard and who was
50 discharged or separated from such service under honorable conditions.

51 (b) An employer shall be allowed a tax credit against the tax imposed pursuant to this
52 chapter for each veteran employee who is given one day of paid leave pursuant to Code
53 Section 34-1-8.1. The amount of any such tax credit shall be \$300.00 for each veteran
54 employee who is given such one day of paid leave or the salary, wages, or other
55 remuneration paid to each veteran employee on account of such one day of paid leave,
56 whichever is less.

57 (c) In no event shall the total amount of the tax credit allowed pursuant to this Code
58 section for a taxable year exceed the employer's income tax liability. Any unused tax credit
59 shall be allowed the employer against succeeding years' tax liability for such taxable year.
60 No such tax credit shall be allowed the employer against prior years' tax liability.

61 (d) The commissioner shall promulgate such rules and regulations as are necessary to
62 implement and administer the provisions of this Code section."

63 **SECTION 4.**

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