

House Bill 266

By: Representatives Sainz of the 180th, Bonner of the 73rd, Clark of the 100th, Gaines of the 120th, and Petrea of the 166th

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 for state income tax,
3 so as to exempt from state income tax income received as personal compensation for
4 full-time duty in the active military service of the United States; to provide for related
5 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for
6 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, computation, exemptions, and credits for state income tax, is amended in
11 subsection (a) of Code Section 48-7-27, relating to the computation of taxable net income,
12 by adding a new paragraph to read as follows:

13 "(12.6) Income received as personal compensation for full-time duty in the active
14 military service of the United States;"

15 **SECTION 2.**

16 This Act shall become effective on July 1, 2025, and shall be applicable to all taxable years
17 beginning on or after January 1, 2026.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.