

House Bill 498

By: Representative Cheokas of the 138th

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, and exemptions from state income tax, so as to
3 exempt from state income tax income received as personal compensation for full-time duty
4 in the active military service of the United States; to provide for related matters; to provide
5 for an effective date and applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
9 imposition, rate, computation, and exemptions from state income tax, is amended in
10 subsection (a) of Code Section 48-7-27, relating to the computation of taxable net income,
11 by adding a new paragraph (12.4) to read as follows:

12 "(12.4) Income received as personal compensation for full-time duty in the active
13 military service of the United States;"

14 **SECTION 2.**

15 This Act shall become effective on July 1, 2019, and shall be applicable to all taxable years
16 beginning on or after January 1, 2019.

17 **SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.