

House Bill 891

By: Representative Thomas of the 65th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to provide for a tax credit for certain social extracurricular expenses
3 incurred by taxpayers for the benefit of home school students; to define a term; to provide
4 for terms and conditions; to provide for related matters; to provide for an effective date and
5 applicability; to provide for a short title; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 This Act shall be known and may be cited as the "Home School Extracurricular Activity
9 Act."

10 **SECTION 2.**

11 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
12 is amended by adding a new Code section to read as follows:

13 "48-7-29.26.

14 (a) As used in this Code section, the term 'eligible social extracurricular expenses' means
15 expenses incurred on or after January 1, 2025, by a taxpayer for the benefit of himself,
16 herself, or an immediate family member, provided that such beneficiary is enrolled in a
17 home study program that meets the requirements established under Code Section 20-2-690.
18 Such expenses shall be limited to tuition or fees for participation or attendance in this state
19 at any in-person:

20 (1) Children's sports league;

21 (2) Children's group instructional class for ballet, dance, or martial arts; or

22 (3) Instructional camp for groups of children.

23 (b) For taxable years beginning on or after January 1, 2025, a taxpayer shall be allowed
24 an income tax credit against the tax imposed by this article equal to such taxpayer's eligible
25 social extracurricular expenses, or \$2,000.00 per individual who is the beneficiary of the
26 eligible social extracurricular expenses, whichever is less.

27 (c) In no event shall the total amount of any tax credit allowed under this Code section for
28 a taxable year exceed the taxpayer's income tax liability. No such tax credit shall be
29 allowed against the taxpayer's prior or future years' tax liability."

30 **SECTION 3.**

31 This Act shall become effective on January 1, 2025, and shall be applicable to taxable years
32 beginning on or after January 1, 2025.

33 **SECTION 4.**

34 All laws and parts of laws in conflict with this Act are repealed.