

House Bill 898

By: Representatives Ridley of the 22nd, Ridley of the 6th, Jasperse of the 11th, Horner of the 3rd, Byrd of the 20th, and others

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, exemptions, and credits, so as to provide an income
3 tax deduction for members of the State Defense Force in good standing; to provide for the
4 amount of such deduction; to provide for the manner of claiming such deduction; to provide
5 for rules and regulations; to provide for related matters; to provide an effective date and
6 applicability; 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, exemptions, and credits, is amended by adding a new Code
11 section to read as follows:

12 "48-7-26.1.

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

14 (1) 'Member of the State Defense Force in good standing' means an individual who is a
15 member of the State Defense Force who has been certified by his or her unit commander
16 to have completed all annual requirements established by the Georgia Department of

17 Defense and the leadership of the State Defense Force, including, but not limited to, the
18 following:

19 (A) Participation in drill activities as established by the State Defense Force;

20 (B) Completion of all required annual courses;

21 (C) Participation in annual training activities;

22 (D) Compliance with height and weight requirements; and

23 (E) Completion of annual duty level testing.

24 (2) 'State Defense Force' means the State Defense Force created by Part 3 of Article 1
25 of Chapter 2 of Title 38.

26 (b) On and after January 1, 2025, each taxpayer who was a member of the State Defense
27 Force for the entirety of a taxable year and has been certified by his or her unit commander
28 as having served as a member of the State Defense Force in good standing for the entirety
29 of such years shall be allowed an exemption in the amount of \$2,500.00 as a deduction in
30 computing his or her Georgia taxable income for such year.

31 (c) To receive the exemption allowed by this Code section, the eligible taxpayer shall
32 claim such deduction on his or her return for the tax year for which he or she met the
33 conditions provided in this Code section and shall submit supporting documentation as
34 prescribed by the commissioner.

35 (d) In no event shall the exemption allowed under this Code section for a taxable year
36 exceed the taxpayer's income tax liability. No such tax exemption shall be allowed the
37 taxpayer against any prior or succeeding years' tax liability.

38 (e) The commissioner shall be authorized to promulgate any rules and regulations
39 necessary to implement and administer the provisions of this Code section."

40 **SECTION 2.**

41 This Act shall become effective on January 1, 2025, and shall apply to all taxable years
42 beginning on or after such date.

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SECTION 3.

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