

Senate Bill 71

By: Senators Beach of the 21st, Dolezal of the 27th, Watson of the 1st, Summers of the 13th and Ginn of the 47th

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 exempt from taxable net income compensation of athletes for the use
3 of the athlete's name, image, or likeness; to provide for related matters; to provide for
4 applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
8 is amended by adding a new paragraph to subsection (a) of Code Section 48-7-27, relating
9 to computation of taxable net income, to read as follows:

10 "(11.3) Income received pursuant to Code Section 20-3-681 by a student athlete at a
11 postsecondary educational institution as compensation for the use of his or her name,
12 image, or likeness, to the extent such income is included in the taxpayer's federal adjusted
13 gross income and is not otherwise exempt from the tax imposed by this article under any
14 other provision of law;"

15 **SECTION 2.**

16 This Act shall be applicable to taxable years beginning on or after January 1, 2025.

17 **SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.