

House Bill 1002

By: Representative Harrell of the 106th

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 of, and exemptions from income taxes, so as to add
3 Georgia income tax paid by an individual to Georgia taxable net income to the extent such
4 tax was deducted in determining federal taxable income; to provide for related matters; to
5 provide for an effective date and applicability; to repeal conflicting laws; and for other
6 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 of, and exemptions from income taxes, is amended by revising
11 paragraph (3) of subsection (b) of Code Section 48-7-27, relating to computation of taxable
12 net income, as follows:

13 "(3) There shall be added to taxable income any income taxes imposed by any tax
14 jurisdiction ~~except the State of Georgia~~ to the extent deducted in determining federal
15 taxable income."

16 **SECTION 2.**

17 This Act shall become effective on January 1, 2021, and shall be applicable to all taxable
18 years beginning on or after January 1, 2021.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.