

House Bill 1129

By: Representatives Park of the 101st, Holland of the 54th, Clark of the 108th, Kausche of the 50th, McLaurin of the 51st, 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 income tax imposition, rate, computation, and exemptions, so as to revise the tax
3 credit for qualified caregiving expenses; to provide definitions; to provide for related matters;
4 to provide an effective date; to provide for applicability; to repeal conflicting laws; and for
5 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
9 income tax imposition, rate, computation, and exemptions, is amended by revising Code
10 Section 48-7-29.2, relating to tax credit for qualified caregiving expenses, as follows:

11 "48-7-29.2.

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

13 (1) 'Activities of daily living' means bathing, dressing, toileting, transferring or moving,
14 bowel or bladder control, and eating or feeding.

15 (2) 'Family caregiver' means an individual, or in the case of married persons, an
16 individual and his or her spouse, who is a taxpayer and provides care to one or more
17 qualifying family members during a taxable year.

18 (1)(A) 'Qualified caregiving expenses' means, except as provided in subparagraph (B)
19 of this paragraph, payments by the taxpayer for home health agency services, personal
20 care services, personal care attendant services, homemaker services, adult day care,
21 respite care, or health care equipment and supplies which equipment and supplies have
22 been determined to be medically necessary by a physician which services, care, or
23 equipment and supplies are a family caregiver directly related to the care of a qualifying
24 family member, including payments for:

25 (A)(i) Provided to the qualifying family member Home health agency services,
26 personal care services, personal care attendant services, homemaker services, respite

27 care, adult day care, transportation costs, and costs of related legal or financial
 28 services; and

29 ~~(B)(ii) Purchased or obtained from an organization or individual not related to the~~
 30 ~~taxpayer or the qualifying family member~~ Improvements or alterations to the
 31 qualifying family member's primary residence that permit the qualifying family
 32 member to remain mobile, safe, and independent; and

33 (iii) The purchase or lease of equipment, supplies, or technology that have been
 34 determined by a licensed physician, physician assistant, or nurse practitioner to be
 35 medically necessary to assist a qualifying family member to carry out one or more
 36 activities of daily living.

37 (B) The term 'qualified caregiving expenses' shall not include expenses incurred in
 38 carrying out general household maintenance, including painting, plumbing, electrical
 39 repairs, and exterior maintenance.

40 (2) 'Qualifying family member' means the taxpayer or an individual who is related to the
 41 taxpayer by blood, marriage, or adoption and who:

42 (A) Is at least 62 years of age; ~~or~~

43 (B) Has been determined to be disabled by the Social Security Administration; ~~or~~

44 (C) Is at least 18 years of age during the taxable year, requires assistance with one or
 45 more activities of daily living as determined by a licensed physician, physician
 46 assistant, or nurse practitioner, and qualifies as a dependent of the qualifying family
 47 member.

48 (b) A ~~taxpayer~~ family caregiver shall be allowed a credit against the tax imposed by Code
 49 Section 48-7-20 for qualified caregiving expenses in an amount not to exceed 10 percent
 50 of the total amount expended for qualified caregiving expenses. No ~~taxpayer~~ family
 51 caregiver shall be entitled to such credit with respect to the same qualified caregiving
 52 expenses claimed by another ~~taxpayer~~ family caregiver.

53 (c) In no event shall the amount of the tax credit exceed ~~\$150.00~~ \$1,000.00 or the
 54 ~~taxpayer's~~ family caregiver's income tax liability, whichever is less. Any unused tax credit
 55 shall not be allowed to be carried forward to apply to the ~~taxpayer's~~ family caregiver's
 56 succeeding years' tax liability. No such tax credit shall be allowed the ~~taxpayer~~ family
 57 caregiver against prior years' tax liability.

58 (d) No credit shall be allowed under this Code section with respect to any qualifying
 59 caregiving expenses either deducted or subtracted by the ~~taxpayer~~ family caregiver in
 60 arriving at Georgia taxable net income or with respect to any qualified caregiving expenses
 61 for which amounts were excluded from Georgia taxable net income.

62 (e) The commissioner shall promulgate any rules and regulations necessary to implement
 63 and administer this Code section."

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SECTION 2.

65 This Act shall become effective upon its approval by the Governor or upon its becoming law
66 without such approval and shall be applicable to all taxable years beginning on or after
67 January 1, 2021.

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SECTION 3.

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