

House Bill 1394

By: Representatives Bell of the 75<sup>th</sup> and Jackson of the 68<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to exempt honorably discharged military veterans from income taxes; to  
3 provide for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
7 amended in Article 2 of Chapter 7, relating to imposition, rate, computation, exemptions, and  
8 credits regarding income taxes, by adding a new Code section to read as follows:

9 "48-7-27.2.

10 Individuals who served on active duty in the armed forces of the United States and were  
11 honorably discharged from such service shall pay no income tax imposed under this  
12 chapter."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.