20 LC 50 0001

House Bill 810

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, and exemptions for income taxes, so as to repeal
- 3 a tax credit for employing qualified parolees; to amend Part 2 of Article 9 of Chapter 12 of
- 4 Title 16 of the Official Code of Georgia Annotated, relating to role of the Georgia Access
- 5 to Medical Cannabis Commission, so as to remove a cross-reference; to provide for related
- 6 matters; 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, and exemptions for income taxes, is amended by repealing and
- 11 reserving Code Section 48-7-40.31, relating to an income tax credit for employing qualified
- 12 parolees.
- 13 SECTION 2.
- 14 Part 2 of Article 9 of Chapter 12 of Title 16 of the Official Code of Georgia Annotated,
- 15 relating to role of the Georgia Access to Medical Cannabis Commission, is amended by
- 16 revising Code Section 16-12-218, relating to ineligibility for tax credit, as follows:
- 17 "16-12-218.
- 18 A licensee shall not be eligible for any tax credit allowed pursuant to any of the following
- 19 Code Sections: 48-7-29.8, 48-7-29.11, 48-7-40, 48-7-40.1, 48-7-40.2, 48-7-40.3, 48-7-40.4,
- 20 48-7-40.5, 48-7-40.7, 48-7-40.8, 48-7-40.9, 48-7-40.12, 48-7-40.17, 48-7-40.18,
- 21 48-7-40.20, 48-7-40.21, 48-7-40.22, 48-7-40.24, 48-7-40.25, 48-7-40.26, 48-7-40.26A,
- 48-7-40.27, 48-7-40.28, 48-7-40.29, 48-7-40.30, <del>48-7-40.31,</del> 48-7-40.32, 48-7-40.33, or
- 23 48-7-40.35."

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## 24 SECTION 3.

25 All laws and parts of laws in conflict with this Act are repealed.