

Senate Bill 94

By: Senators Black of the 8th, Jordan of the 6th, Beach of the 21st, Anderson of the 43rd,  
Walker III of the 20th 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 the imposition, rate, computation, and exemptions from state income tax, so as to  
3 exempt from state income tax income received as personal compensation for full-time duty  
4 in the active military service of the United States; to provide for related matters; to provide  
5 for an effective date and applicability; to repeal conflicting laws; and for 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 the  
9 imposition, rate, computation, and exemptions from state income tax, is amended in  
10 subsection (a) of Code Section 48-7-27, relating to the computation of taxable net income,  
11 by adding a new paragraph (12.4) to read as follows:

12 "(12.4) Income received as personal compensation for full-time duty in the active  
13 military service of the United States regardless of where such taxpayer is stationed,  
14 provided that such taxpayer's state of legal residency for the taxable year is Georgia;"

15 **SECTION 2.**

16 This Act shall become effective on July 1, 2019, and shall be applicable to all taxable years  
17 beginning on or after January 1, 2019.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.