

House Bill 843 (AS PASSED HOUSE AND SENATE)

By: Representatives Shaw of the 176th, Blackmon of the 146th, Smith of the 134th, Williams of the 168th, Belton of the 112th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-40.1 of the Official Code of Georgia Annotated, relating to tax
2 credits for business enterprises in less developed areas, so as to include any census tract that
3 in a county that contains a certain federal military installation and also contains an industrial
4 park that is owned and operated by a governmental entity; to provide for related matters; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-7-40.1 of the Official Code of Georgia Annotated, relating to tax credits for
9 business enterprises in less developed areas, is amended by adding a new paragraph to
10 subsection (c) to read as follows:

11 "(2.1) Any census tract in a county that contains a federal military installation with a
12 garrison of at least 5,000 federal or military personnel combined and also contains an
13 industrial park that is owned and operated by a governmental entity;"

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.