less annually. The youth must be enrolled in a public school, licensed private school, or licensed home-study program or a state approved adult education class if studying for a High School Equivalency (HSE) diploma; or have already obtained a high school diploma or a HSE diploma.

Status: **PASSED SENATE, PASSED HOUSE** Awaits consideration by the governor.

**SB 56** (Hufstetler-52nd)  
Bill Link

Creates a deferred compensation plan for eligible county tax commissioners. The Employees' Retirement System of Georgia will administer the plan and the state will match contributions of up to 5% of the minimum annual salary for county tax commissioners. The bill provides an update to the definition of "Internal Revenue Code" and stipulating that Section 174 of the Internal Revenue Code be included with other sections that will be treated as they were in effect before Public Law 115-97 was enacted in 2017. The bill also clarifies that on January 1, 2024, the income tax imposed will be 5.49% and can be reduced annually at a rate of 0.10% if certain conditions are met, beginning on January 1, 2025, until the rate reaches 4.99%. The bill adds O.C.G.A. 48-7-27.1 to allow for eligible itemizers, defined as eligible residents that choose to deduct certain itemized nonbusiness deductions, to receive a credit of $300. The bill amends O.C.G.A. 48-7-29.22, relating to tax credits for certain medical preceptor rotations, by extending the sunset provision from December 31, 2023 to December 31, 2026; and amends 48-7-40.24, relating to tax credits for jobs associated with large-scale projects, by including a pandemic, defined as a disease outbreak that affects a significant portion of the population and impacts the ability to conduct business, to terms qualifying as "force majeure". SB 56 allows for the imposition of sales and use tax on the retail purchase or sale of certain digital goods, products, and services to an end user. The sale must be for permanent use of the product and cannot be contingent on a reoccurring payment agreement.

Status: **PASSED SENATE, PASSED HOUSE** Awaits consideration by the governor.

**SB 62** (Summers-13th)  
Bill Link

Prohibits local governments from adopting or enforcing any policies that would prohibit the enforcement of any ordinance that prohibits unauthorized public camping, sleeping, or obstruction of sidewalks. The bill prohibits hospitals and local government entities from dropping off homeless individuals outside of their area of operation or jurisdiction, subject to specified exceptions. The bill requires the state auditor to conduct a performance audit of homeless program spending in this state, including local government spending and the expenditure of federal funds. The audit must be provided to the governor, lieutenant governor, and speaker of the House of Representatives by December 31, 2023.

Status: **PASSED SENATE, PASSED HOUSE** Awaits consideration by the governor.

**SB 272** (Kennedy-18th)  
Bill Link

Reestablishes the Criminal Case Data Exchange Board, which was previously under the Criminal Justice Coordinating Council and later the Council of Superior Court Clerks, to a board under the Judicial Council and its Administrative Office of the Courts. The board continues to have 19 members and meetings can be called to order by the chairperson of the board, the designee to the board from the Judicial Council, the chief justice of the Supreme Court of Georgia, or the governor. The board must fulfill multiple duties, including participation in the review and improvement of the state's criminal case data exchange and management systems; make recommendations for the improvement of data sharing for the benefit of the public, employers, and law enforcement; provide regular advice and counsel to the Judicial Council of Georgia; regularly review and update uniform standards; and prepare a report by October 1 of each year detailing the board's progress, which will be sent to multiple parties, including the chairs of the Senate Judiciary Committee, the House Judiciary Committee, House Judiciary Non-Civil Committee, the Senate Appropriations Committee, and the House Appropriations Committee, by October 10 of each year. The board will be required to conduct a review with experts in the field of criminal justice on the feasibility of a system for tracking and analyzing criminal history data related to recidivism, criminal plea agreements, and immunity defenses. The feasibility study will include a review of a system to track charges pertaining to human trafficking, and whether those charges resulted in convictions or resulted in pleas of lesser or related charges. This review will be required to be completed by December 1, 2024, at which point the board will deliver it to the required parties in the legislative, executive, and judicial branches.

Status: **PASSED SENATE, PASSED HOUSE** Awaits consideration by the governor.