

The state of Georgia offers many veteran benefits for service members and Veterans that have served in the Armed Forces of the United States of America. These benefits include income and property tax exemptions, financial exemptions, education and training programs, hunting and fishing licenses, vehicle registrations, and assistance with employment. Your residency, military career, and disability status may result in certain differences in what benefits you may be eligible for. The following are benefits for the state of Georgia.

Georgia Veteran Financial Benefits

- **State Income Tax Extension:** The tax filing deadline for combat deployed military personnel (those who served on active duty as members of the U.S. armed forces in combat activities during a period designated by the President) is extended until 180 days after such deployment ends.
- **Retirement Income Taxes:** Social Security is exempt. Taxpayers who are 62 years of age or older, or permanently and totally disabled regardless of age, may be eligible for a retirement income adjustment on their Georgia tax return. Retirement income includes income from pensions and annuities, interest income, dividend income, net income from rental property, capital gains income, and income from royalties. For married couples filing joint returns with both members receiving retirement income, the maximum adjustment for the applicable year may be up to twice the individual exclusion amount. Retirement income exceeding the maximum adjustable amount will be taxed at the normal rate.

Retirement income includes:

- Income from pensions and annuities
- Interest income
- Dividend income
- Net income from rental property
- Capital gains income
- Income from royalties
- Up to \$4000 of earned income
- Taxes on Retired Military Pay: Taxpayers who are 62 or older, or permanently and totally disabled regardless of age, may be eligible for a retirement income adjustment on their Georgia tax return. For married couples filing joint returns with both members receiving retirement income, the maximum adjustment for that year may be up to twice the individual exclusion amount. Retirement income exceeding the maximum adjustable amount will be taxed at the normal rate.
- State Taxes on U.S. Department of Veterans Affairs Disability Dependency and Indemnity Compensation: Dependency and Indemnity Compensation (DIC) is a tax-free monetary benefit paid to eligible survivors of military service members who died in the line of duty or eligible survivors of Veterans whose death resulted from a service-related injury or disease.
- Military Survivor Benefit Plan (SBP)/ Reserve Component Survivor Benefit Plan (RCSBP)/ Retired Serviceman's Family Protection Plan (RSFPP) Georgia State Tax Benefits: Generally subject to state taxes for those states with income tax. Check with the state department of revenue office.
- Homestead Tax Exemption for Disabled Veteran, Surviving Spouse or Minor Children: Any qualifying disabled Veteran may be granted an exemption of \$60,000 plus an additional sum from paying property taxes for the county, municipal, and school purposes. The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs. The



amount for 2019 is \$85,645. The value of the property in excess of this exemption remains taxable. This exemption is extended to the un-remarried surviving spouse or minor children as long as they continue to occupy the home as a residence.

- Homestead Exemption for Surviving Spouse of U.S. Service Member: The un-remarried surviving Spouse of a member of the Armed Forces who have been killed in or died as a result of any war or armed conflict will be granted a homestead exemption from all ad valorem taxes for the county, municipal and school purposes in the amount of \$60,000 plus an additional sum. The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs. The amount for 2019 is \$85,645. The surviving spouse will continue to be eligible for the exemption as long as they do not remarry.
- Sales Tax Exemption on Vehicles Purchased through U.S. Department of Veterans Affairs Grant: A disabled Veteran who receives a VA grant for the purchase and special adapting of a vehicle is exempt from paying the state sales tax on the vehicle (only on the original grant).

Sales Tax:

- Statewide: 4.0%
- Counties: can levy an additional sales tax of no more than 5.0%
- Current average sales tax (with local tax included): 7.48%

Recreation

Hunting and Fishing Licenses for Returning Veterans: Veterans returning from service are eligible for a free hunting and fishing license for the entire year.

Hunting and Fishing Licenses for Permanently & Totally Disabled Veterans: Veterans who are permanently and totally disabled by the VA or DOD are eligible for a discounted sportsman's license.

Reduced State Park Admission Fees for Disabled Veterans: Any Georgia resident Veteran with a service-connected disability and an honorable discharge can get a discount card good for 25% reduced entrance fee to any Georgia state park, historical site, or recreational area.

Education Programs

Georgia HERO Scholarship: The Georgia HERO (Helping Educate Reservists and their Offspring) Scholarship Program was created to provide educational grant assistance to members of the Georgia National Guard and U.S. Military Reservists who served in combat zones or the Children of such members of the Georgia National Guard and U.S. Military Reserves. The Georgia HERO Scholarship Program is administered by the Georgia Student Finance Authority (GSFA). The grant is to attend an approved school for a maximum of up to four award years in the sum of \$2,000.00 per award year. The maximum benefit is for four award years for a total of \$8,000.00.

University System of Georgia Waiver of Mandatory Fees for U.S. Military Reserve and Georgia National Guard Combat Veterans: Eligible participants attending a University System of Georgia institution shall receive a waiver of all mandatory fees. Students receiving this waiver shall be eligible to use the services and facilities these fees are used to provide, except for



mandatory food service fees. This waiver shall not apply to house, elective food service, any other elective fees, special fees, or other user fees and charges (e.g., application fees). (BoR Minutes, February 2015). Eligible participants must be Georgia residents who are active members of the U.S. Military Reserves and/or the Georgia National Guard and were deployed overseas for active service in a location or locations designated by the U.S. Department of Defense as combat zones on or after September 11, 2001, and served for a consecutive period of one hundred and eightyone (181) days, or who received full disability as a result of injuries received in such combat zone, or were evacuated from such combat zone due to severe injuries during any period of time while on active service. Additionally, eligible participants must meet the admissions requirements of the applicable USG institution and be accepted for admission.

Georgia Interstate Compact on Educational Opportunity for Military Children: It is the purpose of this compact to remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents by:

- Facilitating the timely enrollment of children of military families and ensuring that they are not
 placed at a disadvantage due to difficulty in the transfer of educational records from the previous
 school district or variations in entrance or age requirements
- Facilitating the student placement process through which children of military families are not disadvantaged by variations in attendance requirements, scheduling, sequencing, grading, course content or assessment
- Facilitating the qualification and eligibility for enrollment, educational programs, and participation in extracurricular academic, athletic and social activities
- Facilitating the on-time graduation of children of military families
- Providing for the promulgation and enforcement of administrative rules implementing the provisions of this compact
- Providing for the uniform collection and sharing of information between and among member states, schools and military families under this compact
- Promoting coordination between this compact and other compacts affecting military children
- Promoting flexibility and cooperation between the educational system, parents and the student in order to achieve educational success for the student

Housing: The following are the sites for Veterans Homes

Georgia State Veterans Home at Augusta

Georgia State Veterans Home at Milledgeville

Eligibility for admission:

- Veterans must be honorably discharged
- Veterans must be residents of Georgia
- Must have served during wartime



Employment and Job Training: Veterans Preference

All honorably discharged Veterans can have 5 points added to any state employment examination scores. Those with a VA service-connected disability will get 10 points added to their score.

Georgia State Employee Paid Leave for Military Service: State employees receive 18 days of paid leave per federal fiscal year while engaged in the performance of ordered military duty and while going to and returning from such duty. Georgia National Guard or Reserve Service member is eligible for paid military leave.

Georgia Disabled Veteran Business Certificate of Exemption: Disabled Veterans are exempt from payment of occupational taxes, administration fees, and regulatory fees imposed by local governments for peddling, conducting business, or practicing a profession or semi profession.

Uniformed Services Employment and Reemployment Rights Act: Uniformed Services Employment and Reemployment Rights Act (USERRA) protect civilian job rights and benefits for Veterans and members of Reserve components. USERRA also makes major improvements in protecting service member rights and benefits by clarifying the law, improving enforcement mechanisms, and adding Federal Government employees to those employees already eligible to receive the Department of Labor assistance in processing claims.

Burials and Memorials

Please note that your preference regarding burial in a national cemetery and use of a headstone provided by VA should be documented and kept with your paperwork and medical records. Eligibility for interment in the State Veterans Cemetery follows National Cemetery Administration eligibility requirements.

National Cemeteries include:

Canton: Georgia National Cemetery

Marietta: Marietta National Cemetery

Georgia VA Benefit Resources

Georgia provides Veterans with a District Benefits Office and a Regional Benefits Office, along with VA Medical Centers.

Georgia VA District Benefits Office

• Decatur: Southeast District

Georgia VA Regional Benefits Office

• Decatur: Atlanta Regional Office

Georgia VA Medical Centers

• Augusta: Charlie Norwood VA Medical Center

• Decatur: Atlanta VA Health Care System



• **Dublin**: Carl Vinson VA Medical Center

Important information for Georgia Veteran Benefits:

For Veterans applying for VA benefits for the first time, you must submit a copy of your DD 214 (discharge paperwork). This will provide your discharge status, along with your full name, social security number, branch of service, and dates for which you served. Honorable and general discharges qualify a Veteran for most VA benefits.

You should always keep your paperwork, along with your medical records, in a safe place where you and your family can have access to them. It is imperative to have it in a location where it cannot be destroyed or tampered with, which includes a safe.

Your eligibility for most VA benefits is based upon discharge from active military service under other than dishonorable conditions. Active service means full-time service as a member of the Army, Navy, Air Force, Marine Corps, Coast Guard, or as a commissioned officer of the Public Health Service, the Environmental Services Administration or the National Oceanic and Atmospheric Administration.

Any Veteran discharged from the military under the conditions of "Dishonorable" due to bad conduct discharges issued by general courts-martial may bar VA benefits. Veterans in prison and parolees may be eligible for certain VA benefits. VA regional offices can clarify the eligibility of prisoners, parolees, and individuals with multiple discharges issued under differing conditions.

*This information is accurate as of December 2019