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a dependent on their taxes.

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A sonographer preps an exam room at Atlanta Morning Center. More than 36,000 Georgians have taken advantage of the new "unborn dependents" deduction since the state's anti-abortion law took effect in 2022. (Natrice Miller/The Atlanta Journal-Constitution/TNS)

*By Maya T. Prabhu, The Atlanta Journal-Constitution (TNS)*

More than 36,000 Georgians used a new "unborn dependents" deduction in 2022, lowering their taxable income by about \$109 million, state officials say.

The new deduction is the result of Georgia's 2019 abortion law, which allows

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per-child deduction to \$4,000.

Richard Auxier, a principal policy associate in the Washington-based Urban-Brookings Tax Policy Center, said, as a ballpark estimate, Georgia lost—and parents saved—about \$6 million in state revenue.

Compared with Georgia's \$36.1 billion budget that will take effect in July, \$6 million is not a huge amount of money, Auxier said. But, he said, that's relative. Oftentimes lawmakers or advocates are told it would cost the state too much money to implement certain policies.

“That's just how policymaking works. At some point, we have to make decisions, but \$6 million can absolutely be the difference between a program getting enacted and not,” he said. “In the grand scheme of Georgia's budget, it's actually not much money.”

For example, a proposal that would have required the state's more than 2,000 public K-12 schools to have an automated external defibrillator would cost the state about \$6.9 million, according to a [fiscal note](#) prepared by the state Department of Audits and Accounts. That legislation did not pass this year.

The state Department of Revenue does not require filers to provide proof of a pregnancy up front to take the exemption, as is the case of most other exemptions, although the filer would have to provide it if audited.

Georgia's law took effect a few weeks after the U.S. Supreme Court overturned *Roe v. Wade*, the nearly 50-year-old decision that guaranteed a nationwide right to abortion. Georgia law bans most abortions once a doctor can detect fetal cardiac activity, which is typically about six weeks into a pregnancy and before many know they are pregnant.

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“Credit is different than a deduction,” Auxier said. “A deduction lowers your taxable income, but a credit lowers your tax bill. ... There is this very simple and effective way to support mothers of young children, and it is sitting right there if they want to do it. But they’re choosing this.”

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