

Senate Resolution 864

By: Senators Squires of the 5th and Smith of the 25th

A RESOLUTION

1 Urging the House of Representatives to introduce and pass a revenue bill to provide tax
2 benefits to companies that provide certain health benefits to their employees; and for other
3 purposes.

4 WHEREAS, it is well known that a large number of Georgians are without health care
5 coverage and, additionally, a large number of Georgians are without access to health care
6 benefits through their employers; and

7 WHEREAS, it is worthwhile to consider and propose methods which would encourage
8 companies that do not currently offer health care benefits to provide such benefits to their
9 employees and their employees' dependents; and

10 WHEREAS, a statutory plan should be proposed which would enable companies to provide
11 up to \$3,000 in health care benefits to each employee; and

12 WHEREAS, such statutory plan should include that in exchange for providing such benefits,
13 a company would be granted a tax exclusion for state tax purposes for the benefits provided,
14 up to \$3,000 per employee; and

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16 WHEREAS, such a statutory plan would have the effects of encouraging companies that do
17 not currently provide health care benefits to provide health care coverage to their employees
18 and their employees' dependents, of increasing access to health care coverage for Georgians
19 who do not currently have feasible access to health care coverage, and of encouraging
20 employees to continue employment with their company; and

21 WHEREAS, a bill which provides for an additional tax exclusion which in effect reduces the
22 state's tax revenue is considered a revenue bill; and

1 WHEREAS, under Article III, Section V, Paragraph II of the Georgia Constitution, a revenue
2 bill must originate in the Georgia House of Representatives; and

3 WHEREAS, because the Georgia Constitution does not allow for a revenue bill to be
4 introduced in the Georgia Senate, this body requests and encourages the Georgia House of
5 Representatives to introduce and pass such legislation.

6 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that this body urges the House
7 of Representatives to introduce and pass a revenue bill to provide tax benefits to companies
8 that provide certain health benefits to their employees.

9 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed
10 to transmit an appropriate copy of this resolution to the Speaker of the House of
11 Representatives.