

The House Committee on Ethics offers the following substitute to HR 1087:

A RESOLUTION

1 Proposing an amendment to the Constitution so as revise and strengthen the provisions
 2 making tax defaulters ineligible for public office and provide for the release of otherwise
 3 confidential tax information for purposes of enforcement; to provide for submission of this
 4 amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article II, Section II of the Constitution is amended by revising Paragraph III as follows:

8 "Paragraph III. *Persons not eligible to hold state or local office*. (a) No person who is
 9 not a registered voter; who has been convicted of a felony involving moral turpitude, unless
 10 that person's civil rights have been restored and at least ten years have elapsed from the
 11 date of the completion of the sentence without a subsequent conviction of another felony
 12 involving moral turpitude; ~~who is a defaulter for any federal, state, county, municipal, or~~
 13 ~~school system taxes required of such officeholder or candidate if such person has been~~
 14 ~~finally adjudicated by a court of competent jurisdiction to owe those taxes, but such~~
 15 ~~ineligibility may be removed at any time by full payment thereof, or by making payments~~
 16 ~~to the tax authority pursuant to a payment plan, or under such other conditions as the~~
 17 ~~General Assembly may provide by general law;~~ or who is the holder of public funds
 18 illegally shall be eligible to hold any office or appointment of honor or trust in this state.
 19 Additional conditions of eligibility to hold office for persons elected on a write-in vote and
 20 for persons holding offices or appointments of honor or trust other than elected offices
 21 created by this Constitution may be provided by law.

22 (b)(1) A person shall not be eligible to be elected or appointed to or to hold any office
 23 or appointment of honor or trust in this state if such individual:

24 (A) Has failed to timely file any individual tax returns required by federal, state, or
 25 local law unless an amended return or other filing has been timely made to cure the
 26 failure; or

27 (B) Has failed to pay or make arrangements for payment of any individual federal,
 28 state, or local taxes that have been finally determined to be due through administrative
 29 or judicial proceedings; provided, however, that such arrangements for payment have
 30 been approved by the appropriate federal, state, or local taxing authority.

31 (2) Any person qualifying for election to state or local public office, seeking
 32 appointment to state or local public office, or holding state or local public office shall
 33 upon request by the executive secretary of the State Ethics Commission, or successor
 34 entity, execute a written document, in such form as shall be specified by the commission,
 35 allowing the release of otherwise confidential governmental tax information concerning
 36 such person to such secretary in order to ascertain such person's qualifications for office
 37 for purposes of complying with this subparagraph.

38 (3) The office of any state or local elected or appointed official shall be declared vacant
 39 upon a finding by the State Ethics Commission, or successor entity, that such person is
 40 not eligible to hold such office pursuant to the provisions of this subparagraph. The
 41 vacancy created in any such office shall be filled as provided by this Constitution or any
 42 general or local law."

43 **SECTION 2.**

44 The above proposed amendment to the Constitution shall be published and submitted as
 45 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
 46 above proposed amendment shall have written or printed thereon the following:

47 "() YES Shall the Constitution of Georgia be amended so as to revise and strengthen
 48 the provisions making tax defaulters ineligible for public office and provide
 49 () NO for the release of otherwise confidential tax information for purposes of
 50 enforcement?"

51 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
 52 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
 53 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
 54 become a part of the Constitution of this state.