

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 21 and Chapter 2 of Title 48 of the Official Code of Georgia  
2 Annotated, related to ethics in government and the state administrative organization,  
3 administration, and enforcement for revenue and taxation, respectively, so as to provide for  
4 investigation and enforcement of the constitutional requirement for public officers to file and  
5 pay federal, state, and local taxes; to provide for related matters; to provide for a contingent  
6 effective date; to provide for automatic repeal under certain circumstances; to repeal  
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

9 Chapter 5 of Title 21 of the Official Code of Georgia Annotated, relating to ethics in  
10 government, is amended by revising subsection (b) of Code Section 21-5-6, relating to the  
11 powers and duties of the State Ethics Commission, by adding a new paragraph to read as  
12 follows:  
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14 "(12.1) To investigate upon a written complaint any failure to file or pay taxes as  
15 provided for in Article II, Section II, Paragraph III(b) of the Constitution;"

**SECTION 2.**

16 Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to the state  
17 administrative organization, administration, and enforcement for revenue and taxation, is  
18 amended by revising Code Section 48-2-15.1, relating to disclosure of confidential taxpayer  
19 information or records, as follows:  
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21 "48-2-15.1.

22 Notwithstanding any other provision of law to the contrary, including but specifically not  
23 limited to Code Section 48-7-60, confidential taxpayer information or records with respect  
24 to which the taxpayer has granted express written authorization to the commissioner, or to  
25 an officer or employee of the department, or to the executive secretary of the State Ethics

26 Commission pursuant to Article II, Section II, Paragraph III(b)(2) of the Constitution may  
27 be disclosed to or discussed with another party."

28 **SECTION 3.**

29 This Act shall become effective on January 1, 2011; provided, however, that this Act shall  
30 only become effective on January 1, 2011, upon the ratification of a resolution at the  
31 November, 2010, state-wide general election, which resolution amends the Constitution so  
32 as to revise and strengthen the provisions making tax defaulters ineligible for public office  
33 and provide for the release of otherwise confidential tax information for purposes of  
34 enforcement. If such resolution is not so ratified, this Act shall not become effective and  
35 shall stand repealed in its entirety on January 1, 2011.

36 **SECTION 4.**

37 All laws and parts of laws in conflict with this Act are repealed.