

House Bill 1083

By: Representatives Wilkinson of the 52<sup>nd</sup> and Willard of the 49<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 1 of Title 28 of the Official Code of Georgia Annotated, relating to  
2 general provisions applicable to the General Assembly, so as to revise provisions relative to  
3 members of the General Assembly who fail to file state income tax returns or are defaulters  
4 for state income taxes; to provide that upon a report of noncompliance by the state revenue  
5 commissioner, the member in question shall cooperate with the investigation of the matter  
6 and shall execute a limited power of attorney authorizing the state revenue commissioner to  
7 release certain information concerning the member; to provide that upon failure of a member  
8 to execute a limited power of attorney, the presiding officer of the member's chamber may  
9 subpoena certain taxpayer information from the state revenue commissioner; to provide for  
10 related matters; to provide an effective date and applicability; to repeal conflicting laws; and  
11 for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 style="text-align:center">**SECTION 1.**

14 Chapter 1 of Title 28 of the Official Code of Georgia Annotated, relating to general  
15 provisions applicable to the General Assembly, is amended by revising Code Section  
16 28-1-8.1, relating to members of the General Assembly who fail to file state income tax  
17 returns or are defaulters for state income taxes, as follows:

18 "28-1-8.1.

19 (a) The state revenue commissioner shall be required to report to the chairperson of the  
20 Senate Ethics Committee the name of any Senator who has not filed a Georgia personal  
21 income tax return required by law to be filed by the Senator, has outstanding Georgia  
22 personal income tax liabilities that have been finally determined to be due, or is a defaulter  
23 for state income taxes in violation of Article II, Section II, Paragraph III of the  
24 Constitution. The state revenue commissioner shall be required to report to the chairperson  
25 of the House Committee on Ethics the name of any Representative who has not filed a  
26 Georgia personal income tax return required by law to be filed by the Representative, has

27 outstanding Georgia personal income tax liabilities that have been finally determined to be  
 28 due, or is a defaulter for state income taxes in violation of Article II, Section II, Paragraph  
 29 III of the Constitution.

30 (b) The state revenue commissioner shall give written notice by registered or certified  
 31 mail, return receipt requested, or statutory overnight delivery of any report under this Code  
 32 section to the member of the General Assembly who is to be named at least 30 days prior  
 33 to making such report.

34 (c) Upon receipt of a report under this Code section, the chairperson of the committee to  
 35 whom the report is made shall undertake an appropriate investigation of the matter and  
 36 report the findings of the investigation to the presiding officer of his or her chamber. It is  
 37 the intention of the General Assembly that a member of the General Assembly who is  
 38 named in a report under this Code section shall cooperate in the investigation by the ethics  
 39 committee chairperson and shall execute a limited power of attorney authorizing the state  
 40 revenue commissioner to release to the chairperson, members of the ethics committee, and  
 41 appropriate staff members:

42 (1) The tax years of any outstanding Georgia personal income tax returns not yet filed  
 43 as of the date of execution of the limited power of attorney; and

44 (2) The tax years and amounts of any outstanding Georgia personal income tax liabilities  
 45 finally determined to be due and not yet satisfied as of the date of execution of the limited  
 46 power of attorney.

47 If a member of the General Assembly named in a report under this Code section does not  
 48 execute such a limited power of attorney within ten business days after request by the  
 49 ethics committee chairperson, then the presiding officer of that member's chamber may  
 50 issue to the state revenue commissioner a subpoena for the information described in  
 51 paragraphs (1) and (2) of this subsection, and the state revenue commissioner shall provide  
 52 such information within ten business days after receipt of the subpoena to the presiding  
 53 officer and the chairperson of the ethics committee of that member's chamber.

54 (d) Nothing in this Code section shall apply with respect to a tax return for which the  
 55 taxpayer has timely applied for and received an unexpired extension of time to file.

56 (e) The provisions of this Code section shall control over the provisions of Code Section  
 57 48-7-60 or any other law relating to confidential treatment of state income tax return  
 58 information."

59 **SECTION 2.**

60 This Act shall become effective upon its approval by the Governor or upon its becoming law  
 61 without such approval. The provisions of subsection (c) of Code Section 28-1-8.1 as  
 62 amended by this Act shall apply with respect to members of the General Assembly named

63 at any time in a report by the state revenue commissioner under subsection (a) of Code  
64 Section 28-1-8.1, regardless of whether such report is or was issued before, on, or after the  
65 effective date of this Act.

66 **SECTION 3.**

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