

House Bill 911

By: Representatives Hill of the 21st, Keen of the 179th, Rice of the 51st, Lindsey of the 54th, Porter of the 143rd, and others

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:

9 **SECTION 1.**

10 Chapter 5 of Title 21 of the Official Code of Georgia Annotated, relating to ethics in
11 government, is amended by revising subsection (b) of Code Section 21-5-6, relating to the
12 powers and duties of the State Ethics Commission, by adding a new paragraph to read as
13 follows:

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;"

16 **SECTION 2.**

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

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.