

House Resolution 1087

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

## 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 person:

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

26 (B) Has failed to pay or make arrangements for payment of any federal, state, or local  
27 taxes that have been finally determined to be due through administrative or judicial

28 proceedings; provided, however, that such arrangements for payment have been  
 29 approved by the appropriate federal, state, or local taxing authority.

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

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

41 **SECTION 2.**

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

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

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