

House Bill 966

By: Representative Knight of the 126th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 49-4-15.1 of the Official Code of Georgia Annotated, relating to
2 examination of financial records in cases of fraud relating to social services, so as to allow
3 the Department of Human Services to examine income tax records held by the Department
4 of Revenue; to provide for related matters; to provide for an effective date; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 49-4-15.1 of the Official Code of Georgia Annotated, relating to examination
9 of financial records in cases of fraud relating to social services, is revised as follows:

10 "49-4-15.1.

11 (a) The department may examine any books, papers, or memoranda reflecting the income
12 of, or financial records bearing upon the determination of the eligibility of, recipients in
13 instances of alleged fraud by recipients of food stamps and public assistance. This process
14 may be implemented by means of a subpoena which may be issued by the commissioner
15 of human services, upon the advice of the State Department of Law. In order to consider
16 the issuance of such subpoenas, the director of the department's office of fraud and abuse
17 ~~must~~ shall personally make application in writing to the commissioner of human services
18 specifying why such information is necessary. If issued, such subpoenas shall compel the
19 production of relevant documents. Subpoenas shall be served in the same manner as if
20 issued by a superior court. If any person fails to obey a subpoena issued and served under
21 this Code section with respect to any matter germane to the department's investigation, on
22 application of the department, through the commissioner of human services or the
23 commissioner's duly authorized representative, the superior court of the county in which
24 the documents were required to be produced may issue an order requiring the person to
25 comply with the subpoena and to produce the relevant documents.

26 (b) The department, through its duly authorized agents, shall have access to Georgia
27 income tax reports, returns, and information contained in any income tax report or return
28 in instances of alleged fraud or overpayment provided in Code Section 49-4-15. Upon the
29 request of the department or its duly authorized agents, the state revenue commissioner and
30 his or her agents or employees shall disclose such income tax reports, returns, or
31 information contained in any income tax report or return required under Georgia law as
32 may be necessary to enforce the provisions of Code Section 49-4-15. The department shall
33 pay the state revenue commissioner for all costs incurred by the Department of Revenue
34 pursuant to this subsection. No information shall be provided by the Department of
35 Revenue to the department without an executed cooperative agreement between the two
36 departments. Any tax information secured from the federal government by the Department
37 of Revenue pursuant to express provisions of Section 6103 of the Internal Revenue Code
38 shall not be disclosed by the Department of Revenue pursuant to this subsection. Any
39 person receiving any tax reports, returns, or information under the authority of this
40 subsection shall be considered either an officer or employee as those terms are used in
41 subsection (a) of Code Section 48-7-60; and as such an officer or employee, any person
42 receiving any tax reports, returns, or information under the authority of this subsection shall
43 also be subject to Code Section 48-7-61. Any reports, returns, or information obtained by
44 the department or its duly authorized agents pursuant to the authority of this subsection
45 shall be confidential and shall be used by the department or its agents only for the purposes
46 of enforcing this chapter and shall not be released for any purpose; provided, however, that
47 such information may be released in a civil, administrative, or criminal proceeding
48 provided for in Code Section 49-4-15."

49 **SECTION 2.**

50 This Act shall become effective upon its approval by the Governor or upon its becoming law
51 without such approval.

52 **SECTION 3.**

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