

House Bill 903

By: Representatives Strickland of the 111th, Shaw of the 176th, Fleming of the 121st, Bryant of the 162nd, and Kirby of the 114th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 4 of Chapter 8 of Title 34 of the Official Code of Georgia Annotated,
2 relating to disclosure of records relative to employment security, so as to prevent fraud and
3 abuse of the Unemployment Trust Fund by authorizing the Commissioner of Labor to submit
4 to and receive from the state revenue commissioner certain information related to persons
5 paying into or receiving funds from such fund; to provide penalties for the unlawful
6 divulging of certain confidential information; to provide for related matters; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

10 Article 4 of Chapter 8 of Title 34 of the Official Code of Georgia Annotated, relating to
11 disclosure of records relative to employment security, is amended by adding a new Code
12 section to read as follows:

13 "34-8-130.

14 (a) To enforce the provisions of this article and to prevent fraud and abuse of the
15 Unemployment Trust Fund, the Commissioner or his or her duly authorized representative
16 may submit to the state revenue commissioner the names and social security numbers of
17 any individuals who are required to report earnings to the department along with the
18 amount of earnings such individuals have reported to the department during specified time
19 periods. The state revenue commissioner shall compare the submitted earnings of such
20 individuals with income reported by such individuals to the Department of Revenue and
21 shall verify and report back to the department that the submitted earnings of each such
22 individual is either equal to, greater than, or less than the amount of income reported by
23 each such individual to the Department of Revenue. Furthermore, the department may
24 submit to the state revenue commissioner the name of any employer along with the number
25 of employees who are being reported to the department by such employer during specified
26 time periods. The state revenue commissioner shall compare such records submitted by

27 employers to the department with the number of employees reported by each such
28 employer to the Department of Revenue and shall verify and report back to the department
29 that the number of employees reported to the department is either equal to, greater than, or
30 less than the number of employees reported to the Department of Revenue for state income
31 tax withholding purposes for the specified time period. The department shall pay the state
32 revenue commissioner for all costs incurred by the Department of Revenue pursuant to this
33 subsection. No report contemplated by this subsection shall be provided by the Department
34 of Revenue to the department without a cooperative data sharing agreement executed by
35 the two departments that is specific to the subject matter of this subsection. Any tax
36 information secured from the federal government by the Department of Revenue pursuant
37 to the provisions of Section 6103 of the Internal Revenue Code shall not be disclosed by
38 the Department of Revenue pursuant to this subsection. Any person receiving any tax
39 information under the authority of this subsection shall be subject to the provisions of Code
40 Section 48-7-60 and to all penalties provided under Code Section 48-7-61 for unlawful
41 divulging of confidential tax information, as well as the penalties provided under Code
42 Section 34-8-125.
43 (b) Nothing in this Code section shall prevent the Department of Revenue or any other
44 governmental agency from having access to records or information as provided for under
45 Code Section 34-8-125."

46

SECTION 2.

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