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## 19 Tax-delinquent Legislators Prompt New Law

*"As legislators, we are entrusted with the power to tax our citizens and spend their money. Elected officials should be held to the same standard as those who voted us into office."*

– Senator Eric Johnson, Senate District 1

In late February, the Georgia Department of Revenue really shook things up with information about some of our state law-making officials. Obviously, no one had properly vetted candidates for the General Assembly or we wouldn't have been so shocked with the revelation that 19 of those elected and now serving in the legislature had not filed personal State income tax returns for multiple years – some as far back as 2002. Reportedly, the majority owed \$20,000 or more.

Of course, Republican and Democrat leaders were notified of the situation, but the data was less than complete. The Department of Revenue had redacted the names and Social Security numbers of the delinquent tax-payers and no amount of prodding could get them to send a clean list with no blacked-out information – confidentiality was the problem, don't 'cha know!

Ironically, each representative had sworn *via* the oath of office that no outstanding debt was owed to government – state or local – though that phrase is somewhat obscure in the Senate oath. Senators affirm under oath that they hold no "unaccounted-for public money" to Georgia or its political subdivisions or authorities.

As the scandal about unpaid taxes sent shock waves rippling through the General Assembly – and the public, as well – senators and representatives were caught in a quandary. They didn't know the identity of the 19 and, even had they known, there were at least two major problems. (a) Though the Senate and House make their own *rules*, they had never thought to include one about tax-evading members and (b) there is no Georgia *law* directing them to forgive, censure, suspend or expel the guilty. So, Senate and House leaders decided to pass a *new law*.

### ***Passed: New Law Allows Naming Tax Evaders***

**S.B. 168** introduced by Senators Unterman, Johnson, Heath, Hooks, Jackson, Williams, *et al* added a new Code section requiring the state revenue commissioner to report legislators who fail to pay taxes and notify the General Assembly with a "heads-up" 30 days prior to the report. So, before the commissioner's report is released, the chairman of the Ethics Committee in both House and Senate will get a *written notice* naming legislators in his respective legislative chamber who failed to file or defaulted on State personal income tax returns.

Each Ethics Committee chairman will, then, investigate the charges and report to his presiding officer – the President of the Senate, if the accused are senators; the Speaker of the House, if they are representatives. However, no action will be taken against a legislator who "has timely applied for and received an unexpired extension of time to file." The bill does not designate penalties, but a governor's press report stated that names of legislators under investigation could be revealed in public hearings and the guilty could be removed from office.

## ***Passed: H.B. 388, “The Option of Adoption Act”***

### ***Subject: Human Embryos***

*By the time it passed, the straight-forward two-page bill had grown to six pages; the human embryo was no longer defined as a child and the embryo had a custodian, instead of a guardian.*

On April 1<sup>st</sup>, H.B. 388 passed by Senate Judiciary Committee Substitute. As introduced by Representative James Mills February 11<sup>th</sup> it was a simple two-pager meant to (a) include the human embryo in the legal definition of a child. Building on that, it would (b) clarify the rights of genetic and adoptive *parents* of embryos; (c) apply current adoption law to the *adoption of embryos*; (d) clarify the status of embryos as *children* to be protected and (e) available for adoption. Noticeably apparent was the original intent – to identify the union of a human egg with a human sperm as life that must be protected, even when it’s an embryo in a petri dish.

**A weaker version passed.** The adoption of embryos bill was passed, but changed drastically. House Judiciary Committee members rewrote H.B. 388, lengthened it to six pages and deleted language defining an embryo as a child. Then, the committee gave embryos “custodians,” not “guardians,” usually given children with no parents, and sprinkled “custodian” nine times on two pages – perhaps because custodians suggest oversight of property that may be treasured or ignored, sold, bartered, discarded or destroyed. It passed the House 96 – 66 on March 12<sup>th</sup>.

The Senate Judiciary Committee tweaked the House version slightly by limiting the definition of human embryo to eight weeks of its development, but kept the nine references to custodian. The Senate Committee Substitute passed 45 – 9 on April 1<sup>st</sup>. Finally, by a vote of 108 – 61 on the last day of the session, the House agreed with the Senate and the weaker bill was passed.

### ***Killed in the House: S.B. 169 Create In Vitro Embryos Only to Treat Infertility***

*“[I]t shall be unlawful for any person or entity to intentionally or knowingly create or attempt to create an in vitro human embryo by any means other than fertilization of a human egg by a human sperm....”*

– S.B. 169

**S.B. 169** was introduced February 18<sup>th</sup> by Senators Hudgens, Williams, Rogers, Thomas, Shafer, Balfour, *et al.* It passed the Senate 34 – 22 on March 12<sup>th</sup>, but met its doom in the House Science and Technology Committee, chaired by Representative Amos Amerson, who made no secret of the fact he would never let it out of his committee, regardless of the number of calls asking for its passage. If the bill had passed, it would have done the following:

- (a) **It restricted the components that may be used to produce human embryos.** Only a human egg fertilized by a human sperm may be used to create or attempt to create embryos.
- (b) **It designated the sole legal purpose for creating human embryos.** The in vitro human embryo could have been used only for initiating a human pregnancy by transferring it to the uterus of a human female undergoing treatment for human infertility.
- (c) **It could be stored for future infertility treatment.** In vitro human embryos could undergo cryopreservation (preserve by freezing) for future infertility treatment of a female human.
- (d) **It made it illegal** to create or try to create a human embryo outside a human body anyway other than by fertilization or intracytoplasmic sperm injection of a human egg by a human sperm.
- (e) **It would have been illegal** to transfer or attempt to transfer to the uterus of a female human an embryo composed of components other than the human egg fertilized by a human sperm.

## ***Georgia's Toothless No-Sanctuary Law Gets "Teeth"***

**Laws "have no teeth" if they don't specify penalties for violators.** That occurred with S.B. 529 three years ago. Its 14 pages explained humanitarian benefits illegal aliens *could get* and clearly specified benefits aliens *could not get*. Then, it failed to exact penalties for local governments that insisted on giving illegal aliens things they are *not entitled to get*. Example: regardless of citizenship, children K – 12 may attend school. Illegal aliens may access health care for emergency treatment, prenatal care, communicable diseases and immunizations. Plus, they are eligible for short-term, non-cash, in-kind emergency disaster relief and private charity.

On February 9, 2006 Senators Rogers, Hamrick, Douglas, Schaefer, Seabaugh, Goggans, *et al* introduced S.B. 529, the Georgia Security and Immigration Compliance Act. For 48 days they debated, changed and finally passed it – 39-16 in the Senate and 119-49 in the House. When the governor signed it April 17, 2006, it became Act 457 that took effect July 1, 2007.

Though S.B. 529 passed, handily, its loopholes must be closed now. Everyone expected local officials to obey the law without being forced to do so. Part of their job is to uphold the law and, well, duh, illegal aliens *are here illegally!* But absent a penalty, the unforeseen outcome was inevitable. Till this day, certain local governments persist in ignoring citizenship laws and continue showering welfare, employment and *business licenses* on illegal aliens. As officials violate the law, all are negatively impacted – except illegal aliens the law was meant to regulate.

### ***Passed: H.B. 2 Allows No Business Licenses for Illegal Aliens***

**H.B. 2** sponsored by Representatives Rice, Peake, Lindsey and Graves specifies penalties for local governments that issue business licenses to illegal aliens. The bill provides the following:

- **Counties and municipalities must annually certify and demonstrate compliance with** (a) state government and contract laws, (b) work authorization programs to verify citizenship of new employees and (c) the SAVE<sup>1</sup> program to discern eligibility for public assistance.
- **Counties and municipalities must stop issuing business licenses to illegal aliens.** All Georgia agencies and political subdivisions must yearly verify that business licenses were issued *only* to applicants that are legally in the U.S. and are at least 18 years of age.
- **Local governments violating these requirements would lose funding for projects in the Local Assistance Road Program.** DOT would not send grants to non-compliant locales.

H.B. 2 passed the House March 12<sup>th</sup>, and went into Senator Jack Murphy's Public Safety Committee. It passed the House 101 – 64 March 12<sup>th</sup> and the Senate 30 – 17 April 1<sup>st</sup>. House and Senate changes required each to agree to the other's version, which they did April 3<sup>rd</sup>.

### ***Passed: S.B. 20 Penalizes Locales That Provide Sanctuary for Illegal Aliens***

**S.B. 20** introduced by Senators Pearson, Rogers, Seabaugh, Williams and Mullis passed the Senate 37 – 9 on February 24<sup>th</sup> and a slightly changed version in the House 124 – 28 March 30<sup>th</sup>. Also on March 30<sup>th</sup>, the Senate agreed with the House Substitute. The new law prohibits the enactment, enforcement or implementation of a sanctuary resolution, rule, policy or ordinance anywhere in Georgia. Sanctuary policies provide illegal safe haven and unauthorized welfare benefits to illegal aliens. Effective July 1<sup>st</sup>, local governments that do not certify their compliance with this law could lose state funding or state administered federal funding.

## ***Passed: H.B. 481 and H.B. 482, Georgia's Two-pronged JOBS Act***

Georgia defied national trends enough to garner the attention of the *Wall Street Journal* that commended the state in a March 17, 2009 article entitled, "Georgia Has Tax Cuts on Its Mind." It says, "States are facing their deepest spending crises in decades, and more than two dozen are looking at raising taxes or fees to balance their budgets. But at least one state, Georgia, is bucking the trend and cutting taxes."

The JOBS Act consists of two bills that, in tandem, relieve economic pressure on businesses. Firms already operating here, as well as businesses new to Georgia, will thrive while operating under laws that lower taxes and reduce regulations. Expected results: job opportunities and economic growth will be stimulated and families will be empowered to provide for themselves.

### **JOBS Act, Prong 1**

H.B. 481 introduced by Representatives Graves, Burkhalter, Keen, Ehrhart, Rice, *et al* is a boon to business. It (a) waives a first year filing fee for new businesses and (b) gives unemployment insurance tax credits of \$500 for each newly hired employee not getting unemployment checks. (c) A \$2,400 income tax credit is authorized for each eligible new-hire and (d) refunds totaling \$186 million of state-held sales tax deposits will be issued; plus (e) an incremental elimination of business income tax will benefit Georgia-based corporations. H.B. 481 passed the House 164 – 4, March 12<sup>th</sup> and the Senate 43 – 7, March 25<sup>th</sup>. It takes effect by July 1<sup>st</sup>.

### **JOBS Act, Prong 2**

**H.B. 482** is an interesting bill. It passed as introduced. No committee changed it and no one amended it on either House or Senate floor. Introduced by Representative Graves, Burkhalter, Keen, Ehrhart, Rice, Bearden *et al*, it authorizes a referendum that would eliminate the state inventory tax on all Georgia businesses. Its passage or failure will be decided on the November 2010 general election ballot. It will pass if a majority vote YES on the following:

*"Shall the Act be approved which grants an exemption from state ad valorem taxation for inventory of a business?"*

## ***Passed: S.B. 64 Requires HIV Testing of Prisoners Before Release***

*Since 2004, HIV/AIDS has increased 27 percent, with 32,000 Georgians known to be currently living with it.*

Georgia has the nation's eighth highest AIDS rate. That may be the result of unconscionable restrictions in Georgia law prohibiting the tracking of HIV and AIDS as sexually transmitted diseases – the procedure for eliminating other STD. That law says doctors cannot tell spouses that the other is infected. Schools can't inform parents or students of infected administrators, peers, teachers, etc., although body fluids can transmit HIV/AIDS – a disease without a cure.

Last month the *Washington Post* reported that in 2008 D.C. residents were infected at a rate of 2,984 of every 100,000 people over age 12 and almost one in 10 aged 40 to 49 has HIV. Also, the report cautioned that "the true number of residents" living with HIV could be higher.

Consider this. In 2008 Georgia's 55,000 prisoners comprised the second highest incarceration rate in the country and one-fourth of HIV/AIDS infected people go through the correctional system. So, passage of S.B. 64 requiring HIV/AIDS testing of prisoners prior to their release is expected to prevent inestimable numbers of infections in the future.

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