

## **LEGISLATURE 2006: Bill on illegals set to go; New legislation targets employers' tax benefits**

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### **Body**

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**Legislation** expected to touch off a heated debate at the state Capitol over illegal immigration was filed Thursday, using the **tax** code as one of its primary weapons.

The **Legislature**'s point man on immigration, state Sen. Chip Rogers (R-Woodstock), introduced the Georgia Security & Immigration Compliance Act (Senate **Bill** 529), which would deny public **benefits** to adults in the country illegally and require public contractors to hire only workers lawfully in the country. Those provisions had been expected.

But a **new** proposal at the heart of Rogers' long-awaited five-part **bill** would prohibit all **employers** from claiming wages paid to workers as a state income **tax** deduction unless those workers have documented they are here legally.

"We want to make sure **employers** do not get a **tax benefit** for hiring someone illegally," Rogers said. "This levels the playing field."

An earlier draft of the **bill** would have required **employers** to verify the legal status of their employees based on rules drawn up by the state; the **new bill** puts the onus on the employee to provide documentation. Rogers said he made that change after complaints from the business community and advice from immigration lawyers.

Rogers said his proposal, which attracted more than a dozen co-sponsors, will not be debated for another week or so, to give legislators and others a chance to read and digest it.

Many observers predicted that an election-year GOP **Legislature** would seek to tap voters' anger over illegal immigration. Estimates on the number of illegal immigrants in Georgia range from 250,000 to 800,000.

Proponents of a crackdown say **illegals** sap critical resources from state programs and take jobs from legal residents.

Critics of get-tough proposals say **illegals** take only jobs that nobody else wants and help underpin the economy while having a minimal impact on public programs.

Rogers' plan was quickly posted on the Internet, arousing passions on both sides of the issue.

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"It's rank politics, and it fosters the kind of intolerance that makes it acceptable to be mean toward immigrants and undocumented workers," state Sen. Vincent Fort (D-Atlanta) said.

**Tax** code provision hailed

Phil Kent, an Atlanta-based spokesman for Americans for Immigration Control, predicted the **tax** code provision in Rogers' **bill** would be effective.

Businesses now claim wages paid employees as a major **tax** deduction, and Kent said the threat of losing that write-off would serve as a deterrent to **employers** who hire illegal workers.

"I applaud Sen. Rogers for using the **tax** code as a weapon against greedy **employers** who are breaking the law," Kent said.

Cobb County resident D.A. King of the Dustin Inman Society, an anti-illegal immigration group, said he had reviewed the major provisions of Rogers' **bill** and supports it.

"It is the most comprehensive **bill** of anything that I know of in the nation," King said.

Joel Alvarado, assistant director of Clark Atlanta University's Southern Center for Public Policy and a former policy analyst for the Mexican American Legal Defense Fund, said the **bill** is not as tough as some in the Hispanic community had feared.

"It's not a waste of paper for him because he'll get something out of it, but this is obviously not what we expected from Chip Rogers," Alvarado said.

More than a dozen **bills** on illegal immigration have been proposed in the Georgia **Legislature**, but Rogers' proposal will be the vehicle lawmakers use to address the issue.

Polls show most people support some type of reform, though there is wide disagreement about what should be done.

About 80 percent of Georgians responding to a recent Zogby International poll said **employers** who hire illegal workers should be punished. Some 82 percent said the **Legislature** should take on the immigration issue.

A Time magazine poll last month revealed similar sentiments across the United States. About 63 percent said illegal immigration is an "extremely" or "very" serious problem and 74 percent said the government is not doing enough to curb illegal immigration.

Plans surface across U.S.

Dozens of proposals have been debated in statehouses around the country. South Carolina lawmakers passed a **bill** requiring Medicaid applicants to present proof of legal residency.

A proposal in Virginia would prohibit illegal immigrants from attending state colleges. And Kentucky's **Legislature** passed a law that requires anyone seeking licenses for various professions to prove they are legal residents.

The business community is paying close attention to Rogers' proposal.

Under SB 529, the Department of Revenue would be responsible for enforcement of the **tax** code portion of the **bill**. The **bill** instructs the revenue commissioner to "promulgate rules and regulations deemed necessary" to administer the compensation portion of the **bill**.

For an **employer** to claim employee wages as a business expense, the employee must provide a "valid identification document from a list of documents maintained by the Department of Driver Services as proof of lawful presence in the United States."

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David Ellis, executive vice president of the Greater Atlanta Home Builders Association, said he was pleased that the bill does not contain language that would fine employers who hired illegal immigrants.

Ellis said it's difficult for employers to verify whether documentation presented by laborers is valid or not.

Ellis was not sure how the bill's provision would affect the home building industry.

"We really need to study and figure out what that even means and how it would apply to people's businesses," he said.

Adelina Nicholls, president of the Atlanta-based Coordinating Council of Latino Community Leaders, said it appears the bill is weaker than what Rogers first proposed.

But Nicholls said she is still concerned about a provision that requires police arresting people without proof of legal residency to report them to the Department of Homeland Security.

"It doesn't specify any criteria," she said. "Americans don't go around carrying their birth certificate.

"There are many people who might be arrested because they don't have a driver's license and they're going to be at the mercy of the police."

Staff writers Carlos Campos, Matt Kempner, Mary Lou Pickel and Teresa Borden contributed to this article.

## Graphic

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Photo: "We want to make sure employers do not get a tax benefit for hiring someone illegally," state Sen. Chip Rogers says.

Graphic: 5 PROVISIONS OF PROPOSED ACTThe Georgia Security & Immigration Compliance Act (Senate Bill 529) would do five things:\* 1. Discourage businesses from hiring illegal immigrants by prohibiting employers from receiving state income tax benefits if they hire undocumented workers. Employers who pay a worker more than \$600 a year would have to maintain proof that the employee is a legal resident in order to claim that employee's salary as a business expense. Employees would have to file with their employer "a valid identification document ... as proof of legal presence in the United States." The state revenue commissioner would devise rules to administer this program. Businesses that participate in the federal Basic Pilot Program (an employee verification effort) would be exempt. \* 2. Require proof of legal residence for anyone older than 18 who seeks public benefits. Prenatal care would be exempt from the verification requirement. The courts have ruled that illegal immigrants are entitled to a K-12 education and emergency medical care.\* 3. Require that public contractors use only workers who are in the country legally. This section of the bill would not hold a contractor responsible for a subcontractor who hires illegal immigrants.\* 4. Require verification of the legal status of any person arrested for a criminal violation. \* 5. Establish penalties for human smuggling. Penalties range from 15 years in prison to 25 years in prison for anyone who "knowingly" recruits or transports a person who is subjected to forced labor. The bill would add a brand new section to the state code regarding forced labor, including prostitution.

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