

Attachment

In providing for state payments to federal, state, and local law enforcement personnel SR377 represents a profound change in Georgia's fiscal policy.

SR377 seems designed to increase the incomes of all law enforcement officers who have arrest powers to enforce criminal laws of the municipal, county, state and even the federal government. To fund every dollar of tax credits and state subsidies paid to one group of people, the State must either increase the taxes paid by other citizens, or curtail state programs and services available to all citizens. The refundable tax credit created by SR377, in effect, provides state subsidy payments from the Georgia State Treasury, thereby shifting part of local government operations funding burdens to citizens who do not enforce the criminal laws.

In Georgia, the expense of local policing always has been the sole responsibility of local governments. Thus, through their elected local political representatives, local citizens maintain fiscal controls over their own employees-including their police officers and deputies. The "refundable tax credit" proposed in SR 377 would change this. Citizens in northern counties like Fulton, Gwinnett and Cobb might be required to subsidize policing in Valdosta, Perry, Tifton and Waycross.

Finally, there is a very legitimate question of why the citizens of Georgia should pay to increase the incomes of federal law enforcement officers. As a group, these officers already enjoy compensation and benefits far superior to those received by most state and local government law enforcement officers. One may wonder why the citizens of Georgia should drain their Georgia Treasury to further supplement the incomes of federal law enforcement officers like FBI Agents, IRS Agents, Federal Protective Service Officers, ATF Agents, Immigration and Customs Enforcement Agents, and all other federal employees who enforce criminal laws with the powers of arrest within the State of Georgia.

We expect that there would be considerable political resistance to such profound changes in our government operations and fiscal policies.