

BEFORE THE IMMIGRATION ENFORCEMENT REVIEW BOARD
STATE OF GEORGIA

D.A. KING,)
)
 Complainant,)
)
 v.) Complaint 2016-01
)
 CITY OF ATLANTA, MAYOR KASIM REED,)
 DEPARTMENT OF FINANCE OFFICE OF)
 REVENUE,)
)
 Respondents.)
 -----)

Hearing held before the Immigration
Enforcement Review Board at the Coverdell
Legislative Building, 18 Capitol Square,
S.W., Atlanta, Georgia, commencing at 11:00
a.m. on the 11th day of April, 2017.

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1 BOARD MEMBERS PRESENT:

2 Benjamin Vinson, Chair
3 James Balli
4 Boyd Austin
5 Phil Kent
6 Shawn Hanley (via teleconference)

7 APPEARANCES:

8 On Behalf of the City of Atlanta:

9 Angela Hinton, Esq.
10 CITY OF ATLANTA LAW DEPARTMENT
11 Suite 5000 City Hall
12 55 Trinity Avenue, S.W.
13 Atlanta, Georgia 30303-3520
14 404-546-4147

15 On Behalf of the State of Georgia:

16 Russell D. Willard, Esq.
17 OFFICE OF THE ATTORNEY GENERAL
18 40 Capitol Square, s.W.
19 Atlanta, Georgia 30334
20 404-656-7298

21 Also Present: D.A. King, Complainant

22 Felicia Daniel, Witness for City of
23 Atlanta
24
25

1 MR. VINSON: All right, everybody, we'll go
2 ahead and call the meeting to order of the Immigration
3 Enforcement Review Board. My name is Ben Vinson. I'm
4 the Chair. I have it as 11:07 a.m. on April 11. We
5 have a quorum present. Four of our seven board members
6 are here in person: Boyd Austin, James Balli, Phil
7 Kent, and myself. And then board member Shawn Hanley is
8 on the phone. So five of our seven are participating
9 this morning.

10 I want to welcome everybody. We sent out an agenda
11 for this meeting. We can walk through it. We have two
12 basic items. We can go ahead and move into adopting the
13 minutes from our prior meeting on February the 20th. I
14 circulated the minutes to the members of the board. Any
15 questions by members of the board of the minutes of our
16 prior meeting?

17 MR. AUSTIN: Moved to approve as printed.

18 MR. BALLI: Second.

19 MR. VINSON: All right. There's a motion by
20 Boyd, second by James. All in favor say aye.

21 (Affirmative response)

22 All opposed?

23 (No response)

24 All right. We've adopted our minutes. Perhaps the
25 primary purpose of our meeting this morning is to

1 conduct the initial hearing on Complaint 2016-01 filed
2 by Mr. D.A. King against the City of Atlanta. Board
3 members are familiar with this case. We've read
4 correspondence between the parties and heard a response
5 from the City to the complaint, and then we actually
6 conducted the initial review at our meeting on February
7 the 20th of this year.

8 At this time, moving into the actual hearing, I'd
9 like to begin by hearing from the complainant, Mr. King,
10 and then we'll hear a response from the City. So,
11 Mr. King, if you'd like to address the board on your
12 complaint.

13 MR. KING: I would, Mr. Chairman. Forgive me.
14 I don't hear well. Are we talking about my complaint
15 from last year?

16 MR. VINSON: 2016-01, that's correct, filed
17 in August.

18 MR. KING: Today is a ten on the Mellish
19 Meter, and I have a bunch of flowers to plant this
20 afternoon, so I assure you I am as interested in brevity
21 as everyone else.

22 MR. VINSON: All right.

23 MR. KING: The City of Atlanta has testified
24 here under oath that they are in full compliance with
25 the City of Atlanta laws on issuing business licenses or

1 renewing business licenses. The point to my complaint
2 is that they are not in compliance with the State law,
3 and I think that has proven evident. I think this board
4 has already arrived at that conclusion. So skipping
5 forward, I'm hopeful that there will be some kind of a
6 deterrent involved in that. From what I understand, the
7 City of Atlanta has not only refused to acknowledge
8 their violation but to my knowledge is also continuing
9 to operate in the same manner they were when I filed the
10 complaint. I'm hopeful that sanctions would include
11 everything that is possible under the guidelines set
12 forth in the State law, including sanctioning a person,
13 a department head preferably at the top of the food
14 chain, so as to get everyone's attention. I can assure
15 you that most officials in Georgia do not know that this
16 law even exists. I'm hopeful today will be a period or
17 at least an occasion for some actual sanctions for
18 violation of the same rule of law that the rest of us
19 are held too.

20 And one more time as a reminder, the reason that
21 all these laws were passed was to protect taxpayer
22 dollars for jobs, benefits, and services, from people
23 who are not eligible, mostly for people who are in the
24 country illegally, in an effort to encourage them to go
25 to some other state. And by ignoring the law we are not

1 doing that. Giving somebody a business license without
2 verification that they are eligible, whether it's
3 issuing originally or renewing that business license,
4 does not further the spirit or the letter of the law.

5 Any questions?

6 (No response)

7 Thank you.

8 MR. VINSON: Thank you, Mr. King. Ms. Hinton,
9 City of Atlanta, if you'd like to respond. And also,
10 Ms. Hinton, if you want to call a witness, we'll of
11 course swear the witness in. It's just up to you how
12 you want to proceed.

13 MS. HINTON: Good morning, gentlemen. Again,
14 my name is Angela Hinton and I'm appearing on behalf of
15 the City of Atlanta. In this matter the City has
16 established well and truly that it is in compliance with
17 State law as well as City code, that the City code
18 authorizes the City to determine whether or not someone
19 has established that they have been granted by another
20 entity nonprofit status and therefore is not subject to
21 regulation under State law and is applying that State
22 law as well as the Illegal Immigration Reform and
23 Enforcement Act of 2011.

24 The City has in fact complied, as opposed to what
25 Mr. King purports to submit to the board today. So in

1 furtherance of the City's case, I will ask my witness,
2 Felicia Daniel, to come up.

3 FELICIA NEAL DANIEL,
4 being first duly sworn or affirmed, was examined and
5 testified as follows:

6 EXAMINATION

7 BY MS. HINTON:

8 Q Please state your name for the record.

9 A Felicia Neal Daniel.

10 Q And your title, Ms. Daniel?

11 A Interim Revenue Chief.

12 Q Is that with the City of Atlanta?

13 A Yes, ma'am.

14 Q How long have you been with the City?

15 A I've been with the City since January 7th,
16 2013.

17 Q And in that time were you with the Department
18 of Revenue?

19 A Yes, I was.

20 Q Since 2013?

21 A Yes, I am, since 2013.

22 Q And how long have you been in your role?

23 A I have served in my current role since last
24 week. I don't remember the specific date. Prior to
25 that there was a Revenue Chief who was in the role as

1 Revenue Chief from October of 2016 until last week.
2 Prior to that, from January 4th, 2016, until October, I
3 served as Interim Revenue Chief, and prior to that, from
4 January of 2013 until January of 2016, I served as the
5 Revenue Director.

6 Q All right. And in those roles did those roles
7 include overseeing the issuance of tax certificates for
8 nonprofits and for-profit entities on behalf of the
9 City?

10 A Yes.

11 Q In all of those roles?

12 A In all of those roles.

13 Q So what does a for-profit entity have to do to
14 receive a tax certificate from the City?

15 A A for-profit enterprise, to receive a tax
16 certificate, first must come and make application with
17 the City, and they will fill out a new business license
18 application. They will provide us with their pertinent
19 contact information, estimated gross revenue, number of
20 employees, and other pertinent data. They will also
21 provide us an E-Verify, a SAV affidavit completed and
22 notarized, and a copy of the applicant's
23 government-issued photo I.D.

24 Q Is there a different process for a nonprofit
25 entity that wants to receive a tax certificate from the

1 City?

2 A A not-for-profit applicant must come in and
3 make application as well; however, they may provide --
4 well, they are required to provide a 501(c)(3) from the
5 Department of Treasury and/or the certification from the
6 Department of Veterans Affairs that they are a disabled
7 veteran, to receive a tax certificate, and including
8 SAV, E-Verify and government-issued photo I.D. They do
9 not provide gross revenues and number of employees like
10 a for-profit entity does.

11 Q Let me just get something clear for the
12 record. You mentioned that upon application both a
13 for-profit and a nonprofit fill out a business license
14 application. Do you use the business license
15 application equally for tax certificates as well as for
16 a business license?

17 A We use the application to collect the data
18 that we use to put in our system, so we need the
19 application. And to avoid having a hundred different
20 versions of applications, we use the same or similar
21 one.

22 Q All right. Now, you talked about the
23 difference between a for-profit and nonprofit entity
24 applying. When they have submitted the required
25 documentation, do they receive the same tax certificate?

1 A It looks similar; however, there is a
2 designation for our business purposes between a general
3 business license and a not-for-profit business. This
4 designation at the end of the business license tells us
5 internally that this is a for-profit or nonprofit.

6 Q What is that designation?

7 A For a nonprofit it says L-E-X at the end of
8 the six-digit number.

9 Q All right. I'm going to show you what's
10 labeled as City Exhibit Number 1. Can you identify
11 that?

12 A Yes. This document is from the City of
13 Atlanta Georgia Code of Ordinances, Section 30-51.

14 Q And is the certificate of the Municipal Clerk
15 on it?

16 A Yes, it is.

17 Q And has it been sealed by the Municipal Clerk?

18 A It has been sealed by the Municipal Clerk.

19 MS. HINTON: I'd like to enter this into
20 evidence.

21 MR. VINSON: Okay.

22 Q All right, Ms. Daniel, I hand you again what
23 you've identified as City Code 30-51 and ask that you
24 read at the bottom of the page -- actually, it's on the
25 next page -- Definition (2) of Gross Receipts.

1 A Definition Number (2): "Gross receipts shall
2 not include the following: Sales, use or excise tax;
3 sales returns, allowances and discounts;
4 interorganization sales or transfers between or among
5 the units of a parent-subsubsidiary controlled group of
6 corporations as defined in 26 USC 1563(a)(1), or between
7 or among the units of a brother-sister controlled group
8 of corporations as defined by 26 USC 1563(a)(2);
9 payments made to a subcontractor or an independent
10 agent; and governmental and foundation grants,
11 charitable contributions or the interest income derived
12 from such funds received by a nonprofit organization
13 which employs salaried practitioners otherwise covered
14 by this article, if such funds constitute 80 percent or
15 more of the organization's receipts; proceeds from sales
16 of goods which are delivered to or received by customers
17 who are outside of the state at the time of delivery or
18 receipt."

19 Q Why is that important in issuing a tax
20 certificate?

21 A I'm sorry. Can you clarify?

22 Q Why is that definition important in issuing a
23 tax certificate?

24 A Well, for a for-profit organization we use
25 gross receipts to calculate the tax due to issue a tax

1 certificate.

2 Q And with respect to the exemptions you just
3 read under gross receipts, how does that apply to a
4 nonprofit?

5 A A nonprofit does not provide us -- they are
6 not required to provide us gross receipts, gross
7 revenues.

8 Q In fact, wouldn't those revenues be exempt as
9 under definition (2)e?

10 A Yes.

11 Q All right. Let's take a look at Definition
12 Number (1).

13 A Definition Number (1): "Gross receipts means
14 the total revenue of the business or practitioner for
15 the period, including, without limitation, the
16 following: Total income without deduction for the cost
17 of goods or expenses incurred; gain from trading in
18 stocks, bonds, capital assets or instruments of
19 indebtedness; proceeds from commissions on the sale of
20 property, goods or services; proceeds from fees for
21 services rendered; and proceeds from rent, interest,
22 royalty or dividend income."

23 Q And just to be clear, to what type of
24 applicant for a tax certificate does that definition
25 apply?

1 A A for-profit business.

2 Q Thank you. And just to clarify for the board
3 and for the record, if you'll turn to 30-52, which is in
4 that same exhibit.

5 A Okay.

6 Q Would you read that for the board, please.

7 A "30-52, Levy: As provided in this article and
8 in accordance with state law, an occupation tax is
9 hereby levied and assessed on each person engaged in any
10 business, trade, profession or occupation located within
11 the jurisdiction of the city and on each person whose
12 business, trade, profession or occupation is carried on,
13 operated or performed within the jurisdiction of the
14 city; except that no occupation tax, regulatory fee or
15 administrative fee is levied on any state or local
16 authority or nonprofit organization. In the case of an
17 out-of-state business with no location in Georgia, which
18 exerts substantial efforts within the state and city
19 pursuant to OCGA 48-13-7, an occupation tax shall be
20 levied and assessed on such business, trade, profession
21 or occupation."

22 Q Thank you. And just to be clear, is the
23 enforcement of that provision of the City code in your
24 department's purview?

25 A Yes, it is.

1 Q Let me show you City Exhibit Number 2. Can
2 you identify that for the board, please?

3 A What I have is the Atlanta Code of Ordinances
4 Section 30-59.

5 Q Let's go to the top there. Let's look at the
6 top of the page, if you can see that.

7 A Section 30-58.

8 Q And it includes 36; is that correct?

9 A Yes, it does.

10 Q And is the Municipal Clerk's certification on
11 this?

12 A Yes, it is.

13 Q And has it been sealed by the Municipal Clerk?

14 A Yes, it has.

15 MR. HINTON: I'll submit that to be
16 admitted into evidence.

17 MR. VINSON: Okay.

18 Q All right. So, Ms. Daniel, if you'll look at
19 30-60 and if you'll read for the board Subsection (b).

20 A Subsection (b) of 30-60: Exemption for state
21 and local authorities and nonprofit organizations.
22 Pursuant to OCGA 48-13-13(5), no occupation tax,
23 regulatory fee or administrative fee is levied on any
24 state or local authority or nonprofit organization as
25 defined in this article."

1 Q All right. So OCGA 48-13-13(5), is that a
2 State law or City law?

3 A It's a State law.

4 Q And is it on the basis of that State law that
5 the City does not regulate or tax, charge occupational
6 taxes to nonprofits?

7 A Yes, it is.

8 Q All right. And how does that provision you
9 just read impact the City's ability to require a
10 business to obtain a tax certificate?

11 A I'm sorry. Can you restate?

12 Q The provision that you just read, how does
13 that impact the City's ability to require a business to
14 obtain a tax certificate?

15 A They are not required to report gross
16 receipts, because that's what we use to calculate a tax
17 due.

18 Q All right. So what then is the purpose of
19 having a nonprofit entity obtain a tax certificate if
20 they can't be taxed under State law?

21 A What we find is that nonprofit
22 organizations, they need first of all in some instances
23 to have some authentication for their grant funding and
24 so on and so forth, so we provide a tax certificate to
25 them for that purpose. Also, from a compliance

1 standpoint, the City has license code investigators
2 throughout the City, not just in the Office of Revenue,
3 and in an off chance or in a circumstance where a
4 license code investigator enters a business and a
5 business is not able to show that they have come into
6 compliance with the City by having a tax certificate
7 available for display, that business may be cited, or
8 they will be cited, and have to go to municipal court to
9 show why they were not in compliance with the City. So
10 we ask as much as possible for them to come in to show
11 their compliance with the City.

12 Q All right. So are for-profit businesses
13 required to renew their tax certificates?

14 A For-profit businesses are required to renew
15 their tax certificate annually.

16 Q And how is that accomplished?

17 A We have varying ways that they can come in.
18 They can come in as a walk-in and renew and provide us
19 with their gross receipts and number of employees. They
20 can renew online by providing that same information and
21 all of the documents: SAV, E-Verify, government-issued
22 I.D. So those are the mechanisms that we use to renew a
23 business license on an annual basis.

24 Q And does a nonprofit business have to follow
25 the same process?

1 A No, they do not.

2 Q Why not?

3 A They do not report gross revenues or number of
4 employees that we use to calculate a tax due to the City
5 from an occupational tax standpoint, so they don't renew
6 it from that standpoint.

7 Q So you used air quotes "renew." So tell me
8 what, if anything, happens on an annual basis with a
9 nonprofit entity that has previously received a tax
10 certificate.

11 A A not-for-profit business is not required to
12 renew in that same -- from that same standpoint. We
13 provide them a tax certificate each year. They do not
14 have to come into the City to make contact with us at
15 all. It is an automatic tax certificate that is mailed
16 to them.

17 Q What happens if the City does not issue a new
18 tax certificate to the recipient of a nonprofit
19 certificate of exemption?

20 A Can you restate?

21 Q Sure. If the City did not issue a new tax
22 certificate every year to a nonprofit who has already
23 received -- they've already applied, they've already
24 received it. What would happen if you did not issue
25 them a new one every year?

1 A We issue one every year to all of the
2 nonprofits that we have in our data base. In instances
3 where they don't receive it, they will contact us as
4 such to say I did not receive it, so on and so forth.
5 In those instances we'll ask them to go ahead and
6 authenticate for us their 501(c)(3) and their contact
7 information and so on and so forth, and we issue a tax
8 certificate.

9 Q And that's if they've already applied and been
10 a recipient.

11 A If they've already applied.

12 Q So they've already demonstrated all the things
13 they needed to get it before; is that correct?

14 A Correct.

15 Q If they did not have the certificate -- you
16 talked about code enforcement officers coming in. If
17 they did not have one that had been issued in the new
18 year, how would that affect them?

19 A They would be cited.

20 Q All right. So turning to Mr. King's
21 complaint, did you have a chance to review the request
22 from Mr. King for the business license, E-Verify
23 affidavit, SAV affidavit, and I.D. with respect to the
24 Atlanta Historical Society?

25 A I reviewed what was in place for the Atlanta

1 Historical Society. BLIS is our Business License
2 Information System.

3 Q I'm going to show you what's marked as City
4 Exhibit Number 3. Can you identify that for the board,
5 please?

6 A This is a print screen from our Business
7 License Information System for the Atlanta Historical
8 Society.

9 Q And is that a business record that is created
10 in your office?

11 A It is.

12 Q Is that in the normal transaction of business
13 in your office?

14 A Yes, it is.

15 Q And are you familiar with that document?

16 A I am.

17 MS. HINTON: I move to admit that as City
18 Exhibit 3.

19 MR. VINSON: That's accepted.

20 Q All right. So now, you talked about a
21 nonprofit having a specific designation of LEX?

22 A Correct.

23 Q Can you tell us where on Exhibit 3 that LEX is
24 indicated?

25 A Top left. It says, under BLA188, license,

1 slash, tax number 053732, space, LEX.

2 Q So this is a nonprofit license; correct? Or a
3 nonprofit tax certificate?

4 A It is.

5 Q And that is for the Atlanta Historical
6 Society?

7 A It is.

8 Q Can you tell us, where it says start date on
9 the right-hand side, can you tell us what that means?

10 A The start date, when the Atlanta Historical
11 Society came into City Hall to make application, they
12 identified January 1st, 1995, as the start date for this
13 organization.

14 Q So that's the first time, at least by your
15 records, that they made contact with the City to obtain
16 a license. Would that be correct?

17 A It is.

18 Q So looking again on the right-hand side about
19 two lines below where it says start date and it says
20 created, can you read us that date?

21 A This is the date that the application was
22 entered into our Business License Information System:
23 October 24th, 1995.

24 Q All right. Now, I notice on the left-hand
25 side it says LIC issued. Can you read that for us?

1 A "LIC issued December 22nd, 2015."

2 Q And what does that mean?

3 A This is the date that we instructed the
4 information technology team in the City of Atlanta to
5 change the year from 2015 to 2016 so that we could
6 reissue the tax certificate.

7 Q Again, was there any requirement for the
8 Atlanta Historical Society to reapply for that license
9 issuance?

10 A No.

11 Q I note also that it says valid from 2016/01/01
12 to 2016/12/31. Can you tell us what that means?

13 A That means that their tax certificate is
14 issued with these valid to and from dates on it. And
15 that is a function of the change and trigger that the
16 information technology does to change it from one year
17 to the next.

18 Q So the Atlanta Historical Society, based on
19 your testimony, applied in 1995 and received a tax
20 exemption in 1995; correct?

21 A Correct.

22 Q What if they applied in 2016?

23 A If they applied in 2016 as brand-new, they
24 would come and make application and fill out an
25 application form with all their pertinent contact

1 information, business name, contact, e-mail. They would
2 present us with their 501(c)(3) documentation, or if
3 they are a disabled veteran, documentation from the
4 Department of Veterans Affairs on their letterhead to
5 deem that they are such. They would also provide us
6 with a notarized SAV, E-Verify, and government-issued
7 I.D. And we have notaries on staff to help them through
8 that process.

9 Q So to be clear, an applicant who obtained a
10 license, was issued a license prior to 2012, would they
11 have been required to submit all the documentation that
12 you testified to?

13 A No.

14 Q And therefore, the Atlanta Historical Society,
15 having applied prior to 2012, were they required to
16 submit all of the documentation you testified to?

17 A No. Prior to 2012, no.

18 MS. HINTON: That's all we have.

19 I'm looking for if there are any questions for her.

20 MR. VINSON: We're definitely happy to open
21 it up. Any questions from the board while we have the
22 witness sworn in?

23 MR. WILLARD: Mr. Chairman, I think we need to
24 provide Mr. King the opportunity to cross-examine the
25 witness.

1 MR. VINSON: Okay. I guess let's first ask if
2 there are any questions by members of the board.
3 Hearing none, I'll go ahead and ask Mr. King if he wants
4 to --

5 MR. KENT: I've got a couple.

6 MR. AUSTIN: I think he said Mr. King should
7 ask first.

8 MR. KENT: He wants him to cross-examine
9 first.

10 MR. VINSON: All right. Mr. King, if you
11 would please approach while we have the witness sworn
12 in, as the complainant on the case, if you have any
13 questions.

14 MR. KING: Thank you, Mr. Chairman. I kind of
15 feel like this is a rerun. Most everything I've seen
16 happen today has already happened. Are we doing this
17 over again because of a formality? This testimony has
18 already been given nearly identically last year.

19 MR. VINSON: So the posture that we're in is
20 because of procedural rules and requirements. We
21 conducted the initial review on February 20th, and now
22 we are in the initial hearing.

23 MR. KING: All right. Good. I'm very, very
24 happy and content, as I'm sure we all are, that the City
25 of Atlanta is in compliance, according to them, with the

1 City of Atlanta laws. The State law, however, does not
2 only apply to whether or not someone who has a business
3 license or tax certificate or any permission to do
4 business, which I'll get to in a minute, State law does
5 not only apply to someone who has to pay every year.

6 I am presently president of the Dustin Inman
7 Society, which is a 501(c)(4) nonprofit. I am licensed
8 to do business for the occupational tax certificate in
9 Cobb County. They renew it every year. And the
10 paperwork that I have to fill out, like everybody else,
11 has nothing to do with the fact that I don't pay a fee
12 for it. To be clear, the list of public benefits
13 includes intentionally the term "business certificate
14 license or registration."

15 MS. HINTON: I don't hear a question. What I
16 hear is a statement. I thought this was cross-
17 examination.

18 MR. KING: I have every intention of
19 rebutting what I just heard.

20 MR. BALLI: What I think she's saying is
21 you may ask questions of the witness at this point.
22 You'll have time to do a rebuttal. Do you have any
23 questions for this witness? Now would be the time.

24 MR. KING: I'm sorry. I misunderstood
25 the reason you called me up here.

EXAMINATION

BY MR. KING:

Q The printout, I heard testimony given just now that every year when we issue, and then the printout here changing the dates. The original start date of the business license for the Atlanta Historical Society was sometime in the '90s, and then it had been renewed or issued every year since then automatically. Did I hear that wrong?

A You are correct.

MR. KING: Okay. That's the only question I have.

MR. VINSON: Okay. Thank you. Again, while we have the witness here, any questions by members of the board of the witness or of Ms. Hinton?

MR. KENT: I have a question I guess for Ms. Daniel. Welcome to your new job. You would agree that a nonprofit is an applicant for a public benefit.

MS. DANIEL: Yes, I would agree they are an applicant for a public benefit.

MR. KENT: So aren't you redefining the word "applicant" so really any entity --

MS. HINTON: Objection. Calls for a legal conclusion.

MR. KENT: I'm just asking her a

1 question.

2 Aren't you redefining the word "applicant" in
3 your --

4 MS. HINTON: Calls for a legal conclusion.
5 The witness can answer the question. Answer it if you
6 can; if you can't, that's fine?

7 MS. DANIEL: I am -- I don't have a legal
8 background there to answer that question in the spirit
9 that it was asked.

10 MR. KENT: And you don't want to answer
11 that either. Aren't you just simply redefining the word
12 "applicant" so anyone can get around the State law?

13 MS. HINTON: Mr. Kent, I'm glad to answer
14 that. The answer is no, we are not redefining
15 applicant. They are an applicant when they first apply.
16 Once a nonprofit, and a nonprofit only, has received it,
17 they are the recipient and the holder, and the
18 reissuance has no requirement for another application.
19 In fact, by State law we cannot even -- you could
20 interpret State law to say we can't even compel the
21 initial application. But it's meant to keep them from
22 being cited over and over and being dragged to court,
23 because we don't want to harass nonprofits like the Boy
24 Scouts and the Girl Scouts and potentially Daughters of
25 the American Revolution or Sons of the Confederacy.

1 It's meant to keep us from harassing people, and we are
2 following State law, sir.

3 MR. VINSON: Any other questions?

4 MR. BALLI: Ms. Daniel, do you recall coming
5 and giving testimony before this board three or four
6 months ago?

7 MS. DANIEL: Yes, sir.

8 MR. BALLI: Of course, your testimony during
9 that hearing was truthful, as it is today.

10 MS. DANIEL: Yes, sir.

11 MR. BALLI: There is nothing you would want to
12 change at all in that previous testimony; correct?

13 MS. DANIEL: No, sir.

14 MR. BALLI: And I believe you testified that
15 this occupational tax certificate, back slash, business
16 license, is issued to nonprofits that may need to show
17 them for grant funding they are seeking to obtain?

18 MS. DANIEL: That's for their purposes, yes,
19 sir.

20 MR. BALLI: And you would agree with me that
21 obtaining grant funding would be a benefit to a
22 nonprofit; right?

23 MS. DANIEL: I would assume so, yes, sir.

24 MR. BALLI: And if a nonprofit did not
25 register with the City of Atlanta, what would be the

1 result?

2 MS. DANIEL: If a nonprofit were not to come
3 into compliance with the City, there is no result. If
4 we have no idea that it exists, we can't compel them to
5 come in because we don't know who they are.

6 MR. BALLI: A compliance officer, as you
7 stated earlier, would possibly go by the location and
8 write them a citation if they did not have the document
9 that is issued every year; correct?

10 MS. DANIEL: Yes, sir.

11 MR. BALLI: Looking at Exhibit 3, which is
12 this printout, I believe you testified that if for some
13 reason any nonprofit doesn't get their license from the
14 City, that they would call your office or call the
15 appropriate office?

16 MS. DANIEL: Sometimes, yes.

17 MR. BALLI: And then your office, I think you
18 said, would authenticate their 501(c)(3)?

19 MS. DANIEL: Yes. We want to try keep our
20 records as comprehensive as possible.

21 MR. BALLI: And that applies also to the
22 Atlanta Historical Society then. If they for whatever
23 reason did not get theirs in the mail for 2017, if they
24 contact the office, you would want to authenticate their
25 501(c)(3) status; correct?

1 MS. DANIEL: And their mailing address and the
2 contact information, anything that we can use to contact
3 them going forward. Many times we will send out a tax
4 certificate and it will come back in the return mail.
5 They may have moved. We just don't know. So we want to
6 keep our records as comprehensive as possible.

7 MR. BALLI: And it would be your testimony
8 that for a nonprofit to contact business within the
9 municipal limits of the City of Atlanta they must have
10 an occupational tax certificate; correct?

11 MS. DANIEL: We would want them to have one,
12 but again, if they are operating and they have not come
13 into compliance, there's really nothing I can do in case
14 I come across them happenstance by a license code
15 investigator.

16 MR. BALLI: Let's assume you did come across
17 them and they would get a citation until they had
18 complied with providing you with the information
19 necessary and with the 501(c)(3) confirmation and if
20 applicable a SAV verification.

21 MS. DANIEL: Can you repeat that? I'm sorry,
22 sir.

23 MR. BALLI: If in fact you did come across
24 them, and when I say them I mean a 501(c)(3) that was
25 obviously conducting business and had not been into the

1 City to give any of this information, then they would
2 not be in compliance.

3 MS. DANIEL: Correct.

4 MR. BALLI: And they would get a citation.

5 MS. DANIEL: They would get a citation.

6 MR. BALLI: I don't think I have anything
7 further. Thank you.

8 MR. AUSTIN: I'll ask a question. What would
9 be the result of a citation issued to someone that was
10 not in compliance with the certificate and a not-for-
11 profit? How would it be adjudicated?

12 MS. DANIEL: Our citations are turned over to
13 the municipal court. At such time we issue a citation,
14 we turn that citation over to the municipal court. It
15 is a court issue. We encourage them to come into
16 compliance so they can go to the municipal court and
17 show to the municipal court that they have done
18 everything they need to do to come into compliance with
19 the City. And at that time they will identify
20 themselves as a nonprofit or a for-profit. We don't
21 know. Our license code investigators just came across
22 them. They didn't have a tax certificate, and they were
23 cited.

24 MR. AUSTIN: Is there a court penalty for
25 noncompliance?

1 MS. DANIEL: It's at the discretion of the
2 municipal court. Yes, there is a penalty, but the
3 amount of the penalty or fine is at the judge's
4 discretion.

5 MR. AUSTIN: Again, I guess my point is, if
6 they are not required to have the certificate and that
7 is the basis of a citation and it goes to municipal
8 court for a nonprofit or a not-for-profit enterprise,
9 what is the basis for a penalty if they are not required
10 to have that?

11 MS. HINTON: That's a great question. As I
12 said, one could interpret the State law to say that you
13 cannot even require a tax certificate, but again, if one
14 of our inspectors comes into the business and does not
15 see a tax certificate on the wall and assumes that this
16 is a business that's operating unlawfully, they will
17 write a citation. The court will then have to determine
18 whether or not that citation was appropriate and whether
19 or not sanctions should be imposed.

20 I assume, based on the testimony of the witness,
21 that that has not yet happened. It sounds like --
22 Ms. Daniel, please correct me if I've got this wrong.
23 It sounds like, if it has happened, the entity has
24 gotten into compliance and provided proof of their
25 nonprofit status, a 501(c)(3) determination from the IRS

1 or veteran status from the Department of Veterans
2 Affairs, so they've gotten essentially into compliance.

3 MR. AUSTIN: If corrective action is taken,
4 if, say, for our purposes, Atlanta Historical Society
5 shows a start date of 1/1/1995, and they had not renewed
6 subsequently, until after 2012, at that point are they
7 required to submit the E-Verify and the SAV information
8 that new applicants provide at the time of application?

9 MS. HINTON: May I ask a clarifying question?
10 Are you asking about a for-profit or not-for-profit?

11 MR. AUSTIN: Not-for-profit.

12 MS. HINTON: So if a not-for-profit has
13 not you said renewed?

14 MR. AUSTIN: If their license or certificate
15 has lapsed and they call in to inquire about the status
16 of their license and they were told that they -- or they
17 collect the information again to make sure the mailing
18 address, contact information, and all that is
19 correct, at that point, since 2012, is the E-Verify and
20 SAV information collected as well?

21 MS. HINTON: I think the question takes as an
22 assumption that there's a lapse, that the license can
23 lapse. As I understand the witness's testimony, it's
24 not that the license or the tax certificate lapses.
25 They're contacting the business license, Office of

1 Revenue, for the purpose of determining why they didn't
2 get the one that's issued. So it sounds like there's
3 not a, "It's lapsed. I don't have one." It's, "You
4 didn't send me the one you ordinarily send me
5 automatically, or I didn't receive it."

6 MR. AUSTIN: Maybe lapse is not the correct
7 term, but the certificate has expired and there's
8 something that created the call that they had not
9 received their certificate. In the process of gaining
10 corrected information, is the SAV and E-verify
11 information requested at that same time, or is it just
12 contact information and what's originally in the file?

13 MS. DANIEL: So, yes. We have instructed our
14 cashiering people in the front office as they come
15 across a nonprofit, if they are coming in as a new
16 business license applicant or a new nonprofit applicant,
17 collect all relevant data. As a function of this, if we
18 come across one who -- we are trying to collect the SAV,
19 E-Verify, and government-issued photo I.D. from everyone
20 that we come into contact with from a nonprofit
21 standpoint. But since the institution of this
22 legislation, from that point going forward, we always
23 ask for SAV, E-Verify, and government-issued I.D., just
24 not retroactively.

25 MR. AUSTIN: And that gets to my point, the

1 pervasiveness of the problem, if there is a problem, and
2 if there is remedial action being taken to gather that
3 information, to bring everything up-to-date.

4 MS. HINTON: The City would assert it's not a
5 problem. The law didn't apply until 2012.

6 MR. AUSTIN: If the applicant uses a license
7 or certificate with current dates, is that certificate
8 considered whole according to the State law, as you
9 understand it, if it does not contain the SAV and
10 E-Verify information?

11 MS. HINTON: I'm not sure I understand the
12 question. Can you repeat it, sir?

13 MR. AUSTIN: If it has a current date. Again,
14 on January 1st, 2017, say they did not get their
15 renewal, they called in, they gave the correct contact
16 information but yet failed to provide SAV and E-Verify
17 information, do you assert that that is compliant with
18 State law?

19 MS. HINTON: That hinges on the question of
20 whether they are still entitled to nonexempt status.

21 Ms. Daniel, if they establish all of that and
22 establish that they are still a nonprofit, do you
23 require SAV and E-Verify?

24 MS. DANIEL: So can you repeat again,
25 please?

1 MS. HINTON: Mr. Austin asked: If an
2 entity contacts the City and says, if I
3 understand the question correctly, I haven't
4 received my license, they verify their contact
5 information. What Mr. Austin did not ask: They verify
6 that they are still a nonprofit entitled to nonprofit
7 status under IRS Code 501(c)(3) and/or veteran
8 exemption. Do you then require an E-Verify or SAV
9 affidavit?

10 MS. DANIEL: So if an entity calls in because
11 they have not received their tax certificate, it's
12 because they are already in the system. They are
13 already in BLIS. So for all the businesses, nonprofits,
14 who have been issued a tax certificate post this
15 legislation, we ask for SAV, E-Verify, and government-
16 issued I.D. Our systems are not robust enough for our
17 cashiering people up front to know anything other than
18 that.

19 MR. VINSON: I'll kind of clarify or modify
20 the question. I think what Boyd is trying to ask is,
21 according to the City there are essentially two types or
22 classes of current nonprofit business licenses: Those
23 who began prior to 2012 and those who began after 2012.
24 So Boyd's question would be, when the City of Atlanta
25 looks at their whole book of certificates and all the

1 nonprofits in the City, do they distinguish, is there
2 any difference? And his question would be for those
3 prior to 2012, because they started before then and they
4 were essentially grandfathered according to the City
5 past the SAV and E-Verify but according to the City, the
6 City would treat them all the same despite the fact that
7 there are clear differences between the two. One of
8 them has already gone through SAV and E-Verify and one
9 of them has not. And the City would not possess those
10 documents to show.

11 MR. AUSTIN: Exactly.

12 MR. VINSON: So the question is -- I think you
13 can answer this.

14 MS. HINTON: I'm trying to follow the logic.

15 MR. VINSON: I think the leading question to
16 the answer is the City does not distinguish; the City
17 treats them exactly the same. You would not say the
18 Atlanta History Center has a star next to it or is
19 somehow treated differently in their nonprofit status
20 because they entered the system prior to 2012. They are
21 treated the same as a nonprofit entity that entered in
22 2013. That's the essence of the question.

23 MS. HINTON: Let me answer that. Let me make
24 sure that my answer is clear. To the extent that a
25 nonprofit has applied for, demonstrated compliance

1 with, provided SAV and E-Verify affidavit and
2 identification, as required under State law post 2012,
3 if they are seeking a reissuance of a subsequent tax
4 certificate or business license, yes, they are treated
5 the same as an entity that obtained its certification as
6 to the nonprofit status and received its initial
7 business license or tax certificate issuance prior to
8 2012. So those who came into the system for the first
9 time after 2012 were required to provide, in accordance
10 with State law as applicable at that time, the SAV and
11 E-Verify affidavit as well as photo identification, but
12 renewals thereafter are treated exactly the same.

13 MR. VINSON: I think that's fair.

14 MR. BALLI: One more. Just to be clear, any
15 nonprofit that came into the system before 2012, the
16 City does not require the E-Verify information from;
17 correct? In this example, 1995, you will never require
18 the E-Verify from Atlanta Historical Society; correct?

19 MS. HINTON: State law does not require it.

20 MR. BALLI: That's a no; correct?

21 MS. HINTON: State law does not require it.

22 MR. BALLI: And you're not going to.

23 MS. HINTON: The State law does not establish
24 retroactive application. If the State Legislature had
25 chosen to do so, we would certainly comply with the law

1 as written.

2 MR. RUSSELL: Ms. Hinton, could we actually
3 hear from the witness who has been sworn in response to
4 that?

5 MR. BALLI: It's my fault. I was directing it
6 to counsel, but I think it's pretty clear they are not
7 going to do so. They don't contend they have to do so.
8 I don't have any further questions.

9 MR. VINSON: To restate and clarify that
10 question, the question was: Does the City have any
11 intention of asking the Atlanta History Center for SAV
12 and E-Verify going forward?

13 MS. DANIEL: We will comply with the State
14 law, the legislation as it's written. We intend to
15 fully comply.

16 MR. KENT: So you don't care if they use
17 SAV or E-Verify.

18 MS. DANIEL: I'm sorry?

19 MR. KENT: You don't care if the Atlanta
20 History Center uses SAV or E-Verify.

21 MS. HINTON: Surely this is not an appropriate
22 question.

23 MR. VINSON: Yes, and we've established -- I
24 think the question was clear and I think the City
25 answered the question for us.

1 MS. DANIEL: I care about staying in
2 compliance.

3 MR. VINSON: Sure, and we appreciate that.
4 And I think that, based on Boyd's question and James'
5 follow up, I think we've narrowed down the issue in
6 front of the board. Are there any other questions by
7 members of the board, again while we have the witness
8 sworn in, or Russ if you have any?

9 MR. WILLARD: Mr. Chairman, may I be permitted
10 to ask the witness --

11 MR. VINSON: Sure. Russ Willard of the
12 Attorney General's office.

13 MR. WILLARD: Ms. Daniel, to make certain we
14 are not conflating the statutory scheme here, I just
15 have a couple of questions that have been touched on
16 before but I want to make sure that for the record we
17 get your answers on here. For entities that came into
18 existence prior to July, 2011, where they applied for a
19 business license with the City of Atlanta prior to July
20 1, 2011, the City does or does not for any new issuance
21 of a business license, i.e., the Atlanta History Center,
22 when you issued on 12/22/2015, presumably in December of
23 2016, a new business license for them, do you require
24 them to provide or have you ever required them to
25 provide a SAV affidavit or an affidavit of lawful

1 presence under 50-36-1?

2 MS. DANIEL: For any nonprofit application
3 that we've issued after the legislation was enacted, we
4 require SAV, E-Verify and government-issued I.D.

5 MR. WILLARD: I'm talking about entities that
6 first applied prior to July 1, 2011, what your counsel
7 has indicated are exempt from the provisions of State
8 law. I am asking have you ever required them -- and
9 right now I'm just focusing on the affidavit of lawful
10 presence or the SAV affidavit. Have you ever required
11 those entities to fill out either the affidavit of
12 lawful presence, and submit that, or the SAV affidavit?

13 MS. DANIEL: I'm sorry. We have sent letters.
14 Around 2015, when we updated the application, we sent
15 that letter to the entire pool of our nonprofit data
16 base to ask for 501(c)(3), and veterans to identify if
17 they were still a nonprofit. To the extent that we have
18 received all of them back, we still issue it because our
19 position is that we are not required to do so. We are
20 just trying to keep our records as robust as possible.

21 MR. WILLARD: So for entities such as the
22 Atlanta History Center that first applied prior to July
23 1, 2011, the City has not required them to submit a SAV
24 affidavit or affidavit of lawful presence.

25 MS. DANIEL: We have not.

1 MR. WILLARD: All right. For entities such as
2 the Atlanta History Center that first applied for a
3 business license prior July 1, 2011, prior to issuing
4 them a license on an ongoing basis, you are not
5 requiring them to submit an E-Verify affidavit pursuant
6 to 36-60-6.

7 MS. DANIEL: Not those who came before that
8 legislation was enacted, no.

9 MR. WILLARD: All right. Those are all the
10 questions I have, Mr. Chairman.

11 MR. VINSON: Okay. Any other questions
12 by members of the board of the witness?

13 MR. AUSTIN: I have a procedural
14 question as a mayor and a representative of the State's
15 municipal association. Do you think it would be good
16 procedure and eliminate a lot of complaints and time if
17 this were to be required going forward on an ongoing
18 basis as you update your system?

19 MS. DANIEL: Yes, sir, in my opinion, humble
20 opinion as it is, if the legislation had more detailed
21 language about what is required, it would make our lives
22 much easier from an administrative standpoint and so
23 that we could program our system to accommodate the
24 spirit of this legislation.

25 MR. BALLI: Couldn't you, when you say you

1 mailed these licenses out every year, couldn't you at
2 that point in time say that one was not going to be
3 reissued unless they complied with the provisions of the
4 law we are here discussing today?

5 MS. DANIEL: If the State were to grant us the
6 resources from a financial standpoint to staff this
7 office in a way that would allow us to authenticate that
8 in the way you've said it, we would absolutely be able
9 to do so.

10 MR. BALLI: You're doing it for everybody
11 else; correct?

12 MS. DANIEL: We are not able to continue
13 business operations in the way that they need to do,
14 because as we authenticate that the photo I.D. matches
15 the applicant name on the SAV and that the E-Verify
16 number as a true E-Verify number and they are not
17 providing me with their tax identification number, and
18 we have over 40,000 businesses, it becomes a bottleneck
19 as far as anyone getting a business license in a timely
20 manner. Being mindful that once a business pays for
21 their business license and they have completed it from
22 the standpoint of providing the information to us in a
23 way they feel like it should have been completed, there
24 is a timing gap that causes a customer service level of
25 frustration with the timing gap between the resource

1 constraints that it puts on us to verify each and every
2 one, 40,000, and we are only a staff of 50 people.

3 MR. BALLI: I think you identified that there
4 is only like a thousand entities or nonprofit entities
5 that you consider exempt; correct?

6 MS. DANIEL: There are only a thousand or so
7 nonprofit entities, but we also have 20,000 business
8 licenses.

9 MR. BALLI: And you'd only have to verify the
10 nonprofits one time; right? Once you verify, E-Verify
11 and get all that information, you only do it once.

12 MS. DANIEL: My understanding is that the
13 E-Verify is required every year.

14 MR. BALLI: So you do it every year on all
15 nonprofits. You do require it.

16 MS. DANIEL: That is what -- No. Yes. But
17 for the entire universe of our business licenses, it's
18 much larger than 1100. I just want to give context.

19 MR. BALLI: I understand.

20 MR. AUSTIN: One question following that. How
21 many of the nonprofit certificates, or what percentage
22 of that thousand or so were issued prior to the July
23 1st, 2011 date, that trigger date? Do you have any
24 idea?

25 MS. DANIEL: I'm sorry. I don't have those

1 numbers.

2 MR. BALLI: I think that number wasn't
3 that. I think that was the number they provided,
4 somewhere in that neighborhood.

5 MR. VINSON: That's correct. All right. Any
6 other questions by members of the board?

7 (No response)

8 The witness is excused. Thank you very much for
9 your testimony.

10 I'd like to provide an opportunity for essentially
11 closing argument by the parties, and then we'll move
12 into a discussion phase by members of the board, and at
13 that time we'll entertain any action we might have. But
14 I do want to offer each of the parties a chance to offer
15 a closing argument. Mr. King.

16 MR. WILLARD: Mr. Chairman, before Mr. King
17 speaks, if I could be permitted to make a point of
18 clarification for the board as it hears these arguments
19 and deliberates.

20 MR. VINSON: Sure.

21 MR. WILLARD: We had had a discussion with the
22 board and with the last witness and I had asked some
23 questions. I wanted to make certain that the board is
24 aware that the SAV affidavit and the affidavit of lawful
25 presence falls within this board's jurisdiction. The

1 concerns and questions about the E-Verify affidavit
2 falls outside this board's discretion. It falls within
3 the purview of my office's civil and criminal
4 prosecutorial authority. But I just wanted to make
5 certain that the board did not utilize the failure to
6 comply with E-Verify requirements as a basis for going
7 forward with the sanction hearing.

8 MR. VINSON: I appreciate that clarification.
9 Mr. King, we'll hear any closing argument.

10 MR. KING: Just a rehash or a do-over, Mr.
11 Chairman, but before I forget I want to thank the
12 representative for the AG's office for saying what I was
13 about to say. And given the rules of this body, I'm
14 hopeful before I begin that you will consider as a board
15 sending a letter, a formal letter, to the Governor,
16 Lieutenant Governor, Speaker of the House, and Attorney
17 General, about what we just heard about the failure of
18 the compliance for the E-Verify part, which, although
19 it's outside your authority, it's certainly not outside
20 your authority to report the noncompliance.

21 The talk about whether or not X entity is a
22 nonprofit has nothing to do at all with my complaint or
23 the existing State law, whether or not someone pays a
24 renewal fee every year that they are issued or renewed a
25 business license, tax certificate, or whatever we're

1 calling it. And I think the code is quite clear that
2 business certificate, license or registration, and tax
3 certificate required to conduct a commercial business,
4 all of those terms were methodically put in for the
5 eventuality that somebody would start an argument saying
6 this law does not apply to me.

7 The printout that is used by the City of Atlanta to
8 show when the Atlanta Historical Society, for example,
9 was originally granted a business license, also shows
10 license issued 2015/12/22. Clearly from the testimony
11 and from the printout we can see that they administered
12 and provided a business license or an occupational tax
13 certificate or whatever name we're putting on it -- I've
14 heard both terms used -- but the code is clear on
15 whether or not the application goes to, and I quote:
16 Providing or administering a public benefit. All of the
17 names I just mentioned are public benefits. I'm
18 fascinated that we've spent so much time talking about
19 nonprofits. It has nothing to do with this code. It's
20 nowhere in here. I can't find it. And we've been over
21 this several times.

22 So if this is a closing argument, my argument
23 remains the same as it was when I originally filed the
24 complaint. The City of Atlanta is not accomplishing
25 their required tasks when they administer or provide a

1 public benefit, that being a tax certificate, license to
2 do business, or business license.

3 I'd also ask this board -- and I think the number
4 of 1,000 that I just heard -- I made a request that we
5 give at least a ballpark estimate on how many counts, if
6 you will, or how many particular violations there have
7 been, which would be the number of entities that were
8 granted a business license prior to and then renewed
9 after 2012. So if there's been say four or five years
10 of renewals and a thousand entities, somewhere around
11 four to five thousand different violations have occurred
12 here. And what I hear isn't, "Oh, my gosh, you're
13 right. We're sorry. We're going to fix it," which is
14 provided for in the board's rules, what I'm hearing is a
15 defiant rejection of the concept that the law applies to
16 the City of Atlanta when it issues or renews or provides
17 or administers a public benefit.

18 I honestly don't know what else to say. If there
19 is any questions, I'm happy to answer them

20 MR. VINSON: Thank you, Mr. King.
21 Ms. Hinton, if you'd like to close, a closing argument.

22 MS. HINTON: Thank you. Gentlemen, to
23 begin, I would ask that this complaint be dismissed.
24 The presentation by Mr. King, at the beginning of it,
25 was, "You've read my complaint. I'm just asking for

1 sanctions." Therefore, he failed to prove his claim
2 before you today. The burden of proof is on him.
3 That's first.

4 But second of all, it's important to note the City
5 has not refused to comply with State law, as Mr. King
6 keeps asserting. The City is in fact complying with
7 State law. If you read the Illegal Immigration Reform
8 and Enforcement Act of 2011, it says a specific date of
9 effectiveness, and as of that date the City complied.
10 The City is in compliance. Ms. Daniel's testimony tells
11 you the City is in compliance.

12 Now, if the State Legislature had some other
13 intent, it was certainly free just a few weeks ago to
14 make those changes, and the year before that, and the
15 year before that, and the year before that. Those
16 changes have not been made. I would assert to you, if
17 nothing else, the State has created an unfortunate gap,
18 the gap being on the one hand a state law that says that
19 a local government may not regulate a nonprofit, and on
20 the same hand says a local government must obtain
21 information regarding the tax certificate for a
22 nonprofit. It's created a gap, plainly and simply, and
23 the State needs to resolve how the interplay of those
24 two things is going to work out.

25 I would assert to you the fact that the State did

1 not for whatever reason make retroactive application of
2 this requirement to the Atlanta Historical Society in
3 1995 or other entities that were licensed nonprofits
4 before 2011. Simply put, under constitutional law we
5 cannot compel them to comply with the State law that is
6 not retroactive in application. And I submit to you
7 that this board finding that we do so would be highly
8 unusual in addition to unconstitutional.

9 To be clear, because it has been asked multiple
10 times by various members of this board, the City will
11 continue to comply with State law as enacted. There is
12 no license here. There is no attempt to circumvent. We
13 are applying the law, interpreting and applying and
14 following the law as stated. The law says what it says
15 and it means what it means.

16 So simply put, we would ask that the complaint, if
17 not dismissed for failure to prove a claim today, that
18 it be denied because the City is in compliance.

19 The last clarifying point: There had been at one
20 point a question regarding application, whether the
21 History Center applies, or whether a nonprofit that
22 comes back and says I didn't get mine this year, whether
23 that's -- I think there's an illusion there to an
24 application. Let us be clear. An applicant, when they
25 first are required to submit to the City, after that a

1 nonprofit is a recipient, not an applicant, because
2 there is no application required and no State law
3 compels reapplication on any schedule and/or otherwise.

4 We are in compliance, gentlemen. No reluctance.
5 No recalcitrance. Happy to comply with the State law as
6 written. But to hold us to do more is to hold the City
7 of Atlanta to a standard not held by any other
8 jurisdiction. Not one and the same. Thank you.

9 MR. VINSON: Thank you. Having heard from
10 the parties today, I'd like to move into a discussion
11 phase by members of the board. During this discussion
12 phase we would be in a posture to accept a motion, and
13 I'm happy to help structure any motion. Just as a point
14 of reference, the board could move to dismiss the
15 complaint if the board feels that there is no evidence
16 that's been presented that demonstrates a violation of
17 50-36-1, or the board could move to find a violation,
18 and then we could attempt to define what that violation
19 is. What we would do is, once the board votes on that
20 action, I can help put together a letter that would
21 describe what the board did today, and that would then
22 set off a series of deadlines in our rules.

23 I'm happy to answer any questions on that as well,
24 but at this point I'd just like to open up discussion by
25 members of the board about what we've heard today and

1 about this case 2016-01.

2 MR. KENT: I might start, Mr. Chairman, by
3 saying this has been thoroughly vetted, and I understand
4 and I'm glad you explained why we are doing this again
5 today for procedural reasons. I would think the board
6 members basically understand the arguments. I'll go
7 ahead and make a motion that the City of Atlanta is not
8 in compliance, and under board rules I would make as
9 part of that motion that we move ahead and set a date
10 for another meeting with respect to sanctions.

11 MR. VINSON: I'll attempt to define the motion
12 for members of the board. Mr. Kent has moved to find a
13 violation under 50-36-1 based on the evidence that we've
14 heard here today, that the City of Atlanta is in fact
15 not in compliance with the State law. Let me just first
16 ask if there is a second to that motion.

17 MR. BALLI: I'll second for purposes of
18 discussion.

19 MR. VINSON: Okay. So there is a motion by
20 Phil and a second by James. Let me move in and try to
21 discuss the motion of a finding of a violation and how
22 we might move forward as a board. I thought the
23 question by Boyd defined the real issue in front of the
24 board. The real issue is that there are two types of
25 nonprofit licenses, according to the City of Atlanta.

1 The City of Atlanta treats differently entities that
2 obtained or that came into the purview of the City prior
3 to the enactment of the immigration law in 2011. Those
4 that came after they have asked for SAV documentation
5 and they maintain that they've checked it. Those that
6 came before, they don't. So the question before the
7 board is do we think that it's a violation specifically
8 for the Atlanta Historical Society because they clearly
9 came into existence in 1995 and the City of Atlanta
10 cannot produce a SAV verification or an affidavit for
11 them.

12 So what I'd like to do is, for purposes of
13 discussion of the board, we could simply hone the motion
14 down and just say that we believe there is a violation
15 by the City of Atlanta because they don't have SAV
16 verification for the Atlanta History Center, and focus
17 on that one applicant, that one -- or maybe applicant or
18 not -- that one entity, and then just have the board
19 move forward that we believe at some point in some way
20 in some fashion they need to run AHS back through their
21 system. We could then ask them to do certain things
22 going forward. That would all play out in the sanction
23 hearing.

24 So I'd like to say, and I'm happy to hear from
25 board members if you have a preference, you know, focus

1 the motion, find a violation by the City of Atlanta on
2 one entity, and then let's move forward on that entity.

3 MR. AUSTIN: I would like to hear from Russ on
4 the definition of the applicant and recipient, a legal
5 opinion from the Attorney General's office, and also
6 whether or not, as Ms. Hinton has stated, that the
7 process only applies to those filing after July 1st of
8 2011.

9 MR. WILLARD: Boyd, I think this goes -- there
10 is a dichotomy here, the reason I wanted to make it
11 clear both to this board as well as to the City. There
12 is no question that the City of Atlanta is in violation
13 of OCGA 36-60-6. There is no element of 36-60-6 which
14 deals with E-Verify that has anything to do with when
15 someone applies. There's no reference to applicant,
16 anything. The triggering event in 36-60-6 is the
17 issuance of the business license. The City of Atlanta
18 is in violation of 36-60-6. This board does not have
19 jurisdiction over those violations.

20 The issue becomes under 50-36-1. The triggering
21 event for providing the affidavit of lawful presence is
22 the actual application for the public benefit, and there
23 is no question that the business license that is issued
24 to the nonprofit is a public benefit. The question is
25 is the City required to make someone reapply for that

1 public benefit. And the only provision that could
2 arguably require that is 50-36-1(k): It shall be
3 unlawful for any agency or public subdivision to provide
4 or administer any public benefit in violation of this
5 code section. This board has to determine whether, when
6 read as a whole, that requires the City to at least
7 initially require an applicant to submit the required
8 information.

9 I will say as a litigator I can make arguments in
10 both directions on that. I will say when read in pari
11 materia with the other elements of HB 87, there is a
12 compelling argument that the General Assembly created an
13 exempt class of entities for a situation such as City of
14 Atlanta has. I will also say that were the board to
15 determine within its purview of enforcing 50-36-3, that
16 the statute required the City of Atlanta to go back and
17 require an actual application from these individuals.
18 It is an colorable position that our office would defend
19 in any subsequent challenges.

20 But, Boyd, I think you were asking me what my
21 analysis of this is. In light of the contemporaneously
22 enacted provisions of 36-60-6 that specify that the
23 triggering event is the issuance of the license, and the
24 50-36-1 provisions which talk about the triggering event
25 being the actual application for the public benefit, I

1 think the better analysis is that the City is correct.
2 It is not in violation of 50-36-1.

3 MR. KING: Mr. Chairman, permission to ask a
4 question.

5 MR. VINSON: Let's just hold on for a second,
6 Mr. King.

7 MR. KING: It's timely.

8 MR. VINSON: We want to sort through what
9 we've just heard, the question by Boyd and the answer by
10 the Attorney General clarifying two different statutes,
11 one that's under our purview and one that is not. Any
12 further questions, Boyd? Any reaction you have to that,
13 or any other board member? Again, we have a motion and
14 a second on the table that we're discussing.

15 MR. AUSTIN: As a nonattorney, I think there
16 is a lot of hairsplitting in this instance, and I think
17 it behooves all to comply with the spirit of the law as
18 it was passed, and I think that you have seen a number
19 of entities that have done so. And I would say, rather
20 than recalcitrance, it should be a spirit of compliance
21 and that we should be able to work this out and move
22 forward in some manner. But after hearing the Attorney
23 General's position, I --

24 MR. WILLARD: And to clarify, Boyd, that is
25 not the Attorney General's position. That is my

1 analysis and does not speak for Chris Carr.

2 MR. AUSTIN: I understand. Nomenclature
3 again. That's all I have.

4 MR. VINSON: James, go ahead.

5 MR. BALLI: To me it comes down to
6 administering a public benefit. I think we've heard
7 it's not a question of retroactive application. It's
8 whether or not activity going forward from 2012 is in
9 violation of the statute. I think we've heard sworn
10 testimony by the City that they in fact every year issue
11 this license; they just don't require another written
12 application. But certainly anyone who is in the system
13 and gets one is an applicant by definition. They've
14 also testified that the nonprofit would not be in
15 compliance if they didn't obtain this public benefit,
16 which is a license, and that they needed it for grant
17 funding and so they didn't get cited and that they would
18 be cited without it.

19 So I'm to the point where -- and in my previous
20 question and motion, I think the City will remember, I
21 said quite clearly that I did not think it was an
22 intentional violation. And if it wasn't an intentional
23 violation, then the City was quite right when they
24 mentioned it wouldn't be a violation that we would be
25 authorized to find. But I think now it's changed a

1 little bit. They've clearly said they are not doing it
2 and have no plans to do it. They are not required. A
3 City can request certain documents whether or not they
4 think the State allows them to do so. Cities and
5 municipalities and counties do that all the time. They
6 can require you to turn in a colored crayon picture with
7 your license if they want to.

8 So I would be very interested to clarify is it in
9 fact the City of Atlanta's position that they will not
10 do the verification that we are here to talk about today
11 on nonprofit entities who were in existence prior to
12 2012. And if the answer to that is yes --

13 MR. KENT: I think they already answered that
14 question. They refuse to do it.

15 MR. VINSON: I was going to go ahead. We
16 don't need to hear from the parties on that. I think
17 they have answered that question.

18 MR. KENT: Mr. Chairman, you even sent a
19 letter asking for mediation, and they refused, so I
20 think it's clear.

21 MR. VINSON: I think that's helpful. The
22 correspondence that we've had, we know the universe. We
23 know that there are just a handful of over 1,000
24 entities that fall into this second classification of
25 nonprofit entities, according to the City of Atlanta. I

1 think, based on the comments by Boyd, and comments by
2 James, comments by Phil -- Shawn, do you have any
3 questions or concerns or any discussion that you'd like
4 to have at this time?

5 MR. HANLEY: No. Thank you. I've
6 been attentatively listening.

7 MR. VINSON: Okay. Thank you, Shawn. So I
8 think what I'd like to do is clarify the motion made by
9 Phil and attempt to narrow it so that this board can
10 move forward and continue the discussion with the City
11 of Atlanta and find out what they are willing to do.
12 And if there is some discussion or argument about State
13 law that needs to occur going forward, I think this
14 board can encourage that. So what I'd like to do is at
15 this time, Phil's motion would be stated as follows:
16 The board would find a violation of 50-36-1 by the City
17 of Atlanta as regards the Atlanta Historical Society,
18 Inc., more specifically that the City of Atlanta has not
19 requested or obtained SAV verification by the Atlanta
20 Historical Society, Inc., and does not intend to do so
21 going forward.

22 So if we can kind of freeze right there on that, is
23 there any -- Phil, go ahead and clarify.

24 MR. KENT: Let me just ask, because, if you
25 remember, the original motion was basically that --

1 you've boiled it down correctly except for the last
2 section where I am requesting in the motion that a date
3 be set for a sanctions hearing. Now, I could make a
4 separate motion on that, if you would like, but I still
5 intend to make that motion.

6 MR. VINSON: I think what we can do there is
7 we don't necessarily have to have it as a part of the
8 motion and the finding of a violation. And the reason
9 is that, once this board votes and takes an action, I
10 will memorialize it in a letter and send it to the City
11 pursuant to our rules, and that will then kick off a
12 30-day clock. And then we can set --

13 MR. KENT: That's fine then. Your narrowed
14 motion is fine with me.

15 MR. VINSON: Okay. Any questions about the
16 clarified and narrowed motion by Mr. Kent?

17 MR. BALLI: My second will still stand on that
18 as stated by the Chairman.

19 MR. VINSON: So there's been a motion by
20 Mr. Kent and a second by Mr. Balli. Any further
21 discussion on that motion?

22 (No response)

23 I'm going to entertain a vote on the finding of a
24 violation as stated. All in favor say aye.

25 (Unanimous affirmative response)

1 So just for the record, the four members that are
2 present all voted in favor to find a violation, and
3 Shawn Hanley on the phone. Any opposed to that motion?

4 (No response)

5 No one was opposed, so the vote was five to zero on
6 that motion.

7 At this point, as stated a minute ago, I'm going to
8 memorialize this in a letter. I'll send it to the City.
9 This will inform them of the action taken by the board
10 at the initial hearing. It will then ask for a sanction
11 response by the City, and I think we can have further
12 discussion with the City going forward about any efforts
13 to comply with the law as we have stated in our action
14 today. And I will let the board know when I send that
15 and what time frame we might be looking at for another
16 meeting.

17 I'm going to ahead and conclude that part of our
18 agenda. Moving on, the next item on our agenda I've
19 listed as discussion of complaints 2017-01 through
20 2017-09. So we have received nine complaints in 2017,
21 all by Mr. King. At our last meeting I created two
22 subcommittees of the board. Those are, for
23 clarification purposes, they are not review panels, so I
24 did not actually create review panels and ask the panels
25 to review those complaints and come back.

1 At this point the board officially asked for
2 responses by the named entities in those complaints. We
3 have received a lot of documentation back from those
4 entities. I've circulated that to members of the board.
5 We are still at an early stage on these cases. I think
6 that, particularly considering that we may need to come
7 back in 30 to 40 days for another action, at this point
8 we just need to continue review of those cases. I'm
9 happy at this time to take a moment to get some
10 responses from other members of the board if you have
11 any comments about what you've read so far.

12 And I want to be clear today, and I didn't notice
13 it this way, we are not actually conducting the initial
14 review on these cases. Essentially we've recognized
15 that we've taken them in and we are doing our homework
16 on these cases, and all the members of the board are
17 reviewing. And I think going forward we can figure
18 out -- at some point we may announce and hold the
19 initial review on one or all of them at the same time.
20 I'm still sorting through how we might do that. But I
21 did want to at least ask for any comments or questions
22 about what we're doing and anything on those cases. And
23 again, I didn't even ask the parties to attend or to
24 provide any testimony whatsoever on those cases. It's
25 just simply a board discussion about where we are.

1 MR. KENT: Mr. Chairman, I'll lead off. I
2 agree with you, and it may be a consensus by the board,
3 that we need to continue review. I'd also like to hear
4 at some point our colleague Russ Willard on several
5 items, which you don't have to go into today, but a
6 discussion perhaps on Title III, which is the basis for
7 a lot of these responses that we've gotten. So I would
8 make a move that we continue our review process and
9 readdress it when we have our next meeting.

10 MR. BALLI: I guess I would second that for
11 purposes of discussion and maybe suggest an addition.
12 The way I read all of these, including the ones
13 specifically assigned to me and two others, is that it
14 involves a question of federal law preempting state law.
15 And I would like to ask that we request a letter,
16 whether it's a formal advisory opinion or not, from the
17 Attorney General's office, on the statute that allows us
18 to do so, a formal request that he and/or his designee
19 provide us with a written opinion as to whether or not
20 federal law preempts, because I would like to know that.
21 I know what I think as a lawyer, but I would like to do
22 that. And I don't know if it would be appropriate, but
23 also invite the Department of Education to weigh in, if
24 they will, under the opinions that they give and
25 positions they have taken. I don't know who would draft

1 that letter. I'm always glad to assist, whether it
2 comes from the Chairman to them. And then based on that
3 we could then move forward on these complaints. I
4 think, if I'm not incorrect, all include the same
5 allegations.

6 MR. KENT: Right, regarding adult education
7 programs.

8 MR. VINSON: I think that's fair, and I think
9 the posture we are in is essentially free-flowing at
10 this point since we haven't even conducted the initial
11 review on these cases. So it's really more about the
12 process of the board itself. I'm happy to proceed that
13 way. Maybe, James, if you want to help structure a
14 letter that poses the question, and then I can submit it
15 on behalf of the board.

16 MR. BALLI: All right.

17 MR. VINSON: Whether we pose a question
18 to the Attorney General's office or also ask the State
19 Department of Education for clarification. At this
20 point we are attempting to gather information so that
21 we can determine whether these complaints -- I'll turn
22 to Mr. King in a second.

23 MR. KENT: Do you want to restructure that
24 motion then to include --

25 MR. VINSON: Actually at this time I don't

1 even think we need a motion. We don't even need a
2 motion. We're just actually proceeding.

3 MR. AUSTIN: I think the information, once
4 received from the Attorney General and Department of
5 Education, will clear up a lot of this. It all centers
6 around similar programs, and the information we've
7 received from attorneys on that side indicates that
8 there is a lot of preemption by federal law upon us. We
9 are tilting at windmills a lot of times.

10 MR. VINSON: Right.

11 MR. BALLI: And I just wish -- when I was over
12 at Gregory, Doyle, Calhoun & Rogers sometimes we'd write
13 the same letter five times and bill for it all. That's
14 what you look for as an attorney.

15 MR. VINSON: As a practicing lawyer, I also
16 chuckled a few times as the responses came through.
17 That's the nature of the business. Every case is
18 distinct and every client needs representation.

19 MR. AUSTIN: And every lawyer's children need
20 shoes.

21 MR. VINSON: Exactly. I think we are in a
22 good spot on those complaints. We are just continuing
23 our investigation. We haven't made an official action.

24 Moving on to other business, I do want to recognize
25 Mr. King if you have a question or comment.

1 MR. KING: Thank you, Mr. Chairman. I just
2 want to point out in the interest of time I understand
3 people not researching this so far about preemption, but
4 separately, one of the complaints that I have filed is
5 two-pronged, in that the City of Marietta schools is not
6 only a 50-36-1 but it's also a code section called
7 13-10-91, which is the requirement that official
8 employers obtain proof of use of E-Verify from their
9 contractors. The City of Marietta has not done that.
10 This is an extremely black-and-white, open-and-shut case
11 for anybody who understands what's going on. I hope at
12 least this part of it can get some initial review
13 before you wait until whenever the next meeting is.

14 As quickly as I can, all public employers,
15 including the City of Marietta and their school system,
16 are required to offer and collect a standardized
17 affidavit from a potential contractor swearing that that
18 contractor is using the E-Verify system. On that
19 affidavit the potential contractor is required to enter
20 the unique E-Verify user number and sign it and date it.

21 The open records request that I did for the City of
22 Marietta schools sent me back a copy of an affidavit
23 that is not the standardized affidavit. It's in that
24 sense illegal. It does not contain the unique E-Verify
25 user number. It is not signed. It is not dated. And

1 as I probably forgot to say a minute ago, it's also not
2 notarized as required by law. This does not take a lot
3 of research to figure out. I have copies of the
4 affidavit that they sent me in open records request. I
5 have copies of the correct affidavit form and copies of
6 the affidavit that they used.

7 One more time, they are using an illegal affidavit.
8 It's not signed, dated, notarized, as required by law.
9 It does not contain the unique E-Verify user number.
10 I'm hopeful that that will go on the top of the priority
11 for this board, if not today.

12 MR. VINSON: I appreciate you bringing that to
13 our attention. Thank you.

14 MR. AUSTIN: I think I'm the one that used the
15 term "preemption." I am not an attorney but I can
16 assure you I have taken the time to read all the
17 information that was forwarded to me. And my questions
18 are based on my knowledge of the law and my position as
19 an elected official, and I do not have 24 hours a day to
20 devote to one cause. I have several jobs and most are
21 nonpaying, and I do this one, which is also a nonpaying
22 job, to the best of my ability.

23 MR. VINSON: All right. Any other business
24 before the board today?

25 MR. KENT: We have one item of the DeKalb

1 County School District that has a request on a subpoena.

2 MR. VINSON: So the posture there is that
3 DeKalb County indicates in their letter that they would
4 like us to consider that motion to compel if we end up
5 moving forward into an initial review stage. They went
6 ahead and laid it out for us so we could see it, but
7 it's not actually a motion.

8 MR. KENT: We've made no decision yet.
9 We're waiting on that.

10 MR. VINSON: That's right. That would be in
11 the next --

12 MR. WILLARD: It would be at the initial
13 hearing.

14 MR. VINSON: Exactly. We have to do one step
15 and then another step. That's right.

16 MR. AUSTIN: Motion to adjourn.

17 MR. BALLI: Second.

18 MR. VINSON: All in favor say aye.

19 (Unanimous affirmative response)

20 MR. VINSON: We're adjourned. Thank you.

21 (Hearing concluded at 12:45 p.m.)
22
23
24
25

C E R T I F I C A T E

G E O R G I A :

FULTON COUNTY:

I hereby certify that the foregoing
proceedings were reported, as stated in the
caption, and reduced to the written page
under my direction; that the foregoing pages
1 through 68 represent a true and correct
transcript of the proceedings.

This, the 24th day of April, 2016.

BARBARA HILGER,
Certified Court Reporter #A-295

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