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Certified Public Accountants and Business Consultants

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June 10, 2013

Dear Clients,

Some of you may have noticed new forms and reporting requirements when filing your recent business license renewal. These changes are due to regulations contained in House Bill 87, passed by the Georgia General Assembly in 2011. Municipalities in the state of Georgia are now required to verify an employer's compliance with state immigration and employment laws prior to the issuance of a business license.

House Bill 87 amended the Georgia Security and Immigration Compliance Act by requiring private employers to use the federal E-Verify program to check the employment eligibility of new hires. Prior to the enactment of House Bill 87, only government agencies and businesses contracting with the government were required to verify their workers. While there is no federal law mandating the use of E-Verify for private employers, legislation varies from state to state.

With the passing of House Bill 87, Georgia's law became one of the strictest in the nation. On January 1, 2012, the verification requirement became effective for employers with 500 or more employees; and on July 1, 2012 for employers with 100 or more employees. Beginning July 1, 2013, the verification requirement will be effective for businesses with more than 10 employees. This means that **all Georgia employers with more than ten employees will need to be enrolled in the E-Verify program by July 1, 2013.**

E-Verify is an Internet-based system that allows businesses to determine the eligibility of their employees to work in the United States. The system compares information from an employee's Form I-9, Employment Eligibility Verification, to data from U.S. Department of Homeland Security and Social Security Administration records to confirm employment eligibility.

Employers may enroll online by going to **www.uscis.gov/everify** and following the steps on the E-Verify Enrollment Process sheet enclosed. We have also enclosed an E-Verify Enrollment Checklist to give employers an idea of what information will be required for enrollment. At the time of enrollment, employers must review and electronically sign a Memorandum of Understanding (MOU). The MOU is a legal document describing the responsibilities of the employer participating in E-Verify.

We encourage our clients to become informed about the requirements contained in House Bill 87, and to know how the bill will affect their business. Helpful links, informational guides, and instructional videos are available on the U.S. Citizenship and Immigration Services website at www.uscis.gov/verify. In addition, we will have links to these and other resources available on our website at www.hgn CPA.com.

We will be glad to assist you during the enrollment process. For questions about enrolling in or using E-Verify, please feel free to contact our office at 229-245-6040.

Sincerely,

Henderson & Godbee, LLP