

# Alabama Department of Revenue

## News Release

March 14, 2014

### Revenue Commissioner Julie P. Magee and Attorney General Luther Strange Announce Arrests for Alabama Tax Evasion and State Ethics Violation Charges

(MONTGOMERY)-- Attorney General Luther Strange and State Revenue Commissioner Julie P. Magee today announced the arrests of two individuals, in separate cases, on charges of state income tax evasion. One also was charged with a state ethics violation for using her position for personal gain.

Michelle Irvin Zeigler, 50, of Prattville, surrendered to the Montgomery County Sheriff's Office, on March 13, 2014, and was released on \$5,000 bond.

Judy Smith Horn, 48, of Montgomery, surrendered to the Montgomery County Sheriff's Office on March 13, 2014, and was released on \$5,000 bond.

The two cases were presented to a Montgomery County grand jury on March 7, resulting in the indictments\* filed against Zeigler and Horn.

The grand jury indictment against Zeigler charges her with five counts of income tax evasion under Section 40-29-110, *Code of Alabama 1975*, and with one count of using her position as a public employee to obtain personal gain for herself in violation of Section 36-25-5(a), *Code of Alabama 1975*. Zeigler allegedly used her official position as a former personnel manager in the Alabama Department of Public Health to change her Alabama income tax withholding status to "exempt" or "zero withholding" in the state payroll and personnel system, the Government Human Resources System (GHRS), resulting in little or no state income tax being withheld from her salary during the 2007, 2008, 2009, 2010 and 2011 tax years.

If convicted, Zeigler faces a possible sentence of up to five years imprisonment and/or fines up to \$100,000 for each of the five counts of evasion, and penalties of two to 20 years imprisonment and/or fines up to \$10,000 for the ethics violation charge.

Similarly, the indictment charges Horn, a departmental operations specialist with the Alabama Department of Finance, Comptroller's Office, with three counts of income tax evasion under Section 40-29-110, *Code of Alabama 1975*. No Alabama income tax was withheld from Horn's paychecks during 2008, 2009 and 2010.

If convicted, Horn faces a possible sentence of up to five years imprisonment and/or fines up to \$100,000 for each of the three counts of evasion.

No further information about the investigations or about Zeigler's and Horn's alleged crimes, other than that stated in the indictments, may be released at this time.

*\*An indictment is merely an accusation. The defendant is presumed innocent unless and until proven guilty.*

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