

# Alabama Department of Revenue

News Release

Nov. 9, 2000

## Grand Bay Boat Captain Convicted on Tax Charges

Mobile, Nov. 9, 2000—A Grand Bay tugboat captain pleaded guilty Nov. 7, 2000, in Mobile County Circuit Court to five counts of willful failure to file Alabama income tax returns, according to State Revenue Commissioner Michael L. Patterson.

George Wayne Dixon, 45, a resident of Grand Bay, Ala., was ordered by Mobile County Circuit Judge William McDermott to pay \$13,644 in delinquent taxes and penalties, plus accrued interest, for his failure to file state individual income tax returns for tax years 1993, 1995, 1996, 1997, and 1998.

Dixon's conviction carried a two-year jail term, suspended, with two years of supervised probation. Judge McDermott also ordered Dixon to perform 200 hours of community service and file all future Alabama income tax returns in a timely manner.

In his sentencing remarks, Judge McDermott stated that he was pleased to see the Alabama Department of Revenue pursuing the discovery and prosecution of such criminal activities which attempt to undermine the state's efforts in funding education. Alabama's income tax revenues are earmarked for the Alabama Education Trust Fund.

The investigation leading to Dixon's conviction revealed that Dixon, a tugboat captain for American Commercial Barge Lines, falsely claimed residency in the state of Florida—a state that does not impose a personal income tax—in efforts to avoid filing Alabama income tax returns and paying Alabama individual income tax.

According to Patterson, similar investigations concerning false residency issues are pending in other criminal investigations.

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