COMMENTS

PAYMENT OF COST FOR CARE OF PATIENTS IN STATE INSTITUTIONS ACT— A NEW APPROACH IN GEORGIA

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The practice of furnishing free care and treatment for patients in certain state institutions has been abolished.[1] There is an exception in cases where the patient is unable to pay the costs and has no one "responsible for his care" who is able to pay.[2]

The 1960 Georgia Legislature in enacting House Bill No. 600 (Act No. 911) entitled "Payment of Cost for Care of Patients in State Institutions" made a radical change of approach which will no doubt lead to much litigation in the coming years, especially since this statute's terminology is so vague. The purpose of this article is to examine the statute and compare it with the previous practice in this state and with that of other states in regards to such institutions. The problem areas will be discussed and suggested changes proposed.

In the absence of statutory provisions on the subject, the courts do not agree on the right of the state to recover out of the estate or property of an insane person or from his relatives for his support while confined to a state institution. Relying on the theory that the maintenance of such institutions is largely charitable in character, for the public welfare, and without intendment of compensation for the care of those confined, some courts have held that the state has no right of recovery.[3] Courts in other jurisdictions allow recovery for the reasonable value of maintenance furnished the patient on the theory that those things furnished as required by law are necessities.[4]

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‡ (Editor's Note. The Special Projects Committee, whose members include Robert NeSmith and John Wyatt, assisted the author in compiling the materials necessary for this article.)

1. Ga. Laws 1960, p. 1138, GA. CODE ANN. § 35-11 (1960 Supp.).
2. Ga. Laws 1960, p. 1138, 1142, GA. CODE ANN. § 35-1111 (1960 Supp.).
3. Garnter v. U.S., 166 F.2d 728, (9th Cir. 1948), *rev'd.*, 10 Alaska 647 (D. C.); Board of Commissioners v. Ristine, 124 Ind. 242, 24 N. E. 990, 8 L. R. A. 461 (1890).
4. McNairy Co. v. McCoin, 101 Tenn. 74, 45 S. W. 1070, 41 L. R. A. 862 (1898); State v. Ikey, 84 Vt. 363, 79 A. 850, Ann. Cas. 1913A 575 (1911).

It is interesting to note that the 1960 Supplement to the Code of Georgia Annotated lists this statute only under the title "Charges for Treatment and Care at State Mental Institutions"[5] which is clearly a mistake since the title of the act itself does not contain the word "mental." The definition given in the act is that a " 'State institution' shall mean *any* State institution which now or hereafter comes under the control of the State Board of Health or the Georgia Department of Public Health and any facility operated in conjunction therewith".[6] (Emphasis supplied.)

As of May, 1961, the following four state institutions fall under the control of the State Board of Health or the Georgia Department of Public Health: Milledgeville State Hospital,[7] Georgia Training School for Mentally Defectives at Gracewood,[8] Battey Hospital (Georgia Tuberculosis Sanatorium) at Rome,[9] and the Alcoholic Clinic in Atlanta.[10] An examination of liability for the cost of care and treatment in each institution prior to the passage of the 1960 law follows.

Liability Prior To The 1960 Act

1. MILLEDGEVILLE STATE HOSPITAL

A brief survey of the history of the Georgia law in regard to payments for the cost of care for patients at Milledgeville State Hospital shows that the legislature has run the court of approaches and has started around again. The approach set forth in the 1933 Georgia Code was to classify the patients as pay[11] or pauper[12] patients, depending on the size of their personal estates.

In 1953, the legislature reversed its position and made the care free to most patients by providing that, "any person who is a legal resident of the State of Georgia and legally committed to the Milledgeville State Hospital by the courts of this State may be maintained free of charge by said hospital."[13] Another provision applying only to patients "admitted" to the Milledgeville State Hospital, as opposed to those "committed" to that institution, required payment of the per diem costs of maintaining said patient by either the patient or his parents.[14]

5. GA. CODE ANN. § 35-1101 (1960 Supp.).
6. Ga. Laws 1960, p. 1138, GA. CODE ANN. § 35-1101(a) (1960 Supp.).
7. Ga. Laws 1937, pp. 355, 368, GA. CODE ANN. § 99-134 (1955 Rev.).
8. Ga. Laws 1960, p. 794, GA. CODE ANN. § 35-207 (1960 Supp.).
9. GA. CODE § 99-434 (1933).
10. Ga. Laws 1960, p. 205, GA. CODE ANN. § 88-817(a) (1960 Supp.).
11. GA. CODE § 35-223 (1933).
12. GA. CODE § 35-204 (1933).
13. Ga. Laws 1953, pp. 524, 525, GA. CODE ANN. § 35-204 (1958 Supp.).
14. Ga. Laws 1952, pp. 94, 95, GA. CODE ANN. § 35-241 (1953 Rev.).

In 1959, the Georgia Legislature passed an act applying to the Milledgeville State Hospital and the Georgia Training School for Mentally Defectives at Gracewood whereby the patients (their estates), where determined able to pay, should pay to the state the costs of care and treatment.[15] This act made the inmate liable for the cost of care and treatment to the extent he, his estate or assets, was able to pay. Only the income of the person admitted was affected.

2. GEORGIA TRAINING SCHOOL FOR MENTALLY DEFECTIVES AT GRACEWOOD

A thorough study of the original act which created this institution[16] and all amendments thereto discloses no mention of payment of per diem costs at this institution prior to the 1959 act cited above. It is therefore to be assumed that the treatment was given free to those qualified to be inmates. The 1959 act applied to this institution exactly as it did to the Milledgeville State Hospital.

3. STATE TUBERCULOSIS SANATORIUM

According to the 1933 Georgia Code[17] the patients at the state Tuberculosis Sanitorium at Rome were divided into two departments: pay and indigent patients.[18] The indigent patients were treated free. The Board of Control prescribed the terms and conditions of admittance of all patients and the fees charged the pay patients.[19] This procedure remained unchanged up until passage of the 1960 act.

4. ALCOHOLIC CLINIC (ATLANTA)

In 1951, the legislature passed an act[20] by which the persons admitted or committed to the Alcoholic Clinic were to be ruled by the same provisions as the persons in the mental institutions of the state of Georgia. Since the two institutions, Milledgeville and Gracewood, had entirely different rules during this period there seems to be somewhat of an interpretation problem as to exactly what the liability at the Alcoholic Clinic was. The 1959 act,[21] "Charges for Treatment and Care at State Mental Institutions", states that the only institutions covered were Milledgeville State Hospital and the Georgia Training School for Mentally Defectives at Gracewood or any facility operated in conjunction therewith. The Alcoholic Clinic was under a special

15. Ga. Laws 1959, pp. 421, 424, GA. CODE ANN. § 35-11 (1959 Supp.).
16. Ga. Laws 1919, p. 377, GA. CODE § 35-301 (1933).
17. GA. CODE § 35-4 (1933).
18. GA. CODE § 35-403 (1933).
19. *Ibid.*
20. Ga. Laws 1951, pp. 806, 814, GA. CODE ANN. § 88-817a (1958 Supp.).
21. Ga. Laws 1959, pp. 420, 421, GA. CODE ANN. § 35-11 (1959 Supp.).

board, the Georgia Commission on Alcoholism, while the two mental institutions were under another during the 1951-59 period. Thus it is hard to interpret the phrase "or any facility operated in conjunction therewith" to include the Alcoholic Clinic, a separate institution. Since section 11 reads as follows, "All laws and parts of laws in conflict with this Act are hereby repealed",[22] it appears that the 1951 act is repealed. In 1960[23] the alcoholic clinic was transferred to the control of the State Department of Public Health.

Provisions of Act Number 911

The best way to deal with this many-sided statute is to study its various provisions, comparing it with the 1959 Georgia Act that it superseded and similar acts in the other states. Since the 1959 act was repealed so rapidly its provisions are especially important when interpreting the new act. To facilitate this study the act's provisions have been divided into four general areas: (1) costs, (2) liability, (3) collection and (4) uses. Problem areas will be pointed out and suggested amendments are discussed under each area.

1. costs

Under Act Number 911, the per diem costs are determined by taking the actual operating expenses (not including capital improvements, investment, or depreciation) of the particular institution for the preceding year and dividing that figure by the number of patients in that institution during the measuring year. There is no difference in the charge per patient regardless of the amount of treatment required or the housing facility furnished. The act is silent on who shall compute the per diem cost, but it is to be assumed that the director of each institution will submit the cost figures to the State Board of Public Health who in turn will promulgate the per diem charge.

Under the 1959 statute the Georgia procedure was for the superintendents to determine and assess the reasonable charges for the costs of care and treatment of patients in state mental institutions. The upper limit for such charge was $3 per day or $90 per month. This would seem to allow different charges for different persons. No litigation arose under the statute before it was repealed by the next legislature, so one can only guess as to how it would have been interpreted.

22. Ga. Laws 1959, p. 424.
23. Ga. Laws 1960, pp. 205, 210.

The method followed in other states is to establish the average cost per diem per patient in all state hospitals[24] or in all state humane institutions.[25] This affords even less differentiation between patients depending on actual care and treatment than the Georgia statute allows because a number of institutions are included for the averaging purposes.

The statutes of most states allow the director to determine the costs. The general procedure is for the director of the individual institutions to determine the expenses in his hospital and to submit them to another department which compiles the average costs for the entire group of institutions involved.[26]

Connecticut sets a maximum rate for charges based on the rate as of a specific date but allows for certain exceptions.[27] This is similar to the provision in the 1959 Georgia act which was repealed by House Bill Number 911.

In *Kough v. Hoehler*[28] an Illinois statute allowing for a general averaging of per capita costs at all state hospitals was held constitutional under attacks alleging it to be unreasonable, discriminatory and a denial of due process.

The only problem here seems to be the unfairness of the charges. If any charge is to be made it should be based on the actual costs of the individual and not on an average of the costs at the institution. The author suggests that, *so far as it is administratively feasible, charges to a patient should match the actual costs arising from care and treatment of said patient.*

2. LIABILITY

One of the big question marks in the statute is who is obligated to pay and the extent of liability. There is no case law on the statute to date, thus that question must be answered currently by analyzing the statute alone.

Under Act Number 911 primary liability rests on the inmate. As regards the inmate with no dependents other than himself, the liability for cost of care (as determined in the section entitled "Costs" above) extends to 100% of his gross income, less all deductions and credits

24. DEERING', CALIF. CODE; W. & I. C. A. 6651 (1952); ILL. STAT., S. H. A. Ch. 91½, 9-20 (1956).
25. CONN. GEN. STATS. Ch. 308, § 17-295 (1959 Supp.).
26. DEERING'S CALIF. CODE, W. & I. C. A. 6651 (1952); ILL. STAT., S. H. A. Ch. 91½, 9-20 (1956); CONN. GEN. STATS. § 17-295 (1959 Supp.)
27. CONN. GEN. STATS. Ch. 308, §17-295 (1959 Supp.).
28. Kough v. Hoehler, 413 Ill. 409, 109, N.E.2d 177 (1953); See also article, *infra*, p. 356.

(not considering personal exemptions) for the preceeding year.[29] For a patient with one or more dependents other than themselves, the charge must be paid by him up to 10% of his gross income less all deductions, credits and personal exemptions for the preceeding year.[30] The Georgia Income Tax Laws determine the debits and credits for this determination. If the patient cannot pay the entire charge assessed against him by the above methods all "other persons liable for cost of care" of such patients are liable to the extent of 10% of their gross income as determined in the case of inmates with dependents.[31] All members of this latter group are jointly and severally liable for the sum in question.

The requirement of joint and several liability of those responsible presents a difficult problem of interpretation. Since the payment is tied in to the Georgia income tax liability there will be few inmates who will pay their entire costs. There will also be few cases where the entire costs can be obtained from one responsible person. In such cases how far does the liability extend? May it be carried on ad infinitum among the relatives of the inmate until the total charge has been met? Does the legislature mean to say that all persons who are liable are jointly and severally liable rather than some (such as parents, children, etc.) being primarily liable and others secondarily so?

Since the new statute does not specify the persons required to pay but merely designates them as "persons liable for cost of care" the general laws of the state of Georgia must be consulted on this point.

The 1959 act applying only to Milledgeville State Hospital and Georgia Training School for Mentally Defectives at Gracewood placed the liability for costs of care upon the inmate alone. It was the duty of the superintendent of each institution to determine whether each inmate, his estate or his assets, was able to pay for the costs. Only the income of the person admitted to such institution was affected. The maximum liability was set at $3 per day or $90 per month.[32]

Other states' statutes set out specifically the parties liable. One method is to make the estate of the inmate liable to the extent of income and capital, then certain named parties liable for the remainder of the assessment.[33] In Arizona, only the estate of the patient must pay.[34]

29. Ga. Laws 1960, p. 1138, GA. CODE ANN. § 35-1104 (1960 Supp.).
30. Ga. Laws 1960, p. 1138, GA. CODE ANN. § 35-1105 (1960 Supp.).
31. Ga. Laws 1960, p. 1138, GA. CODE ANN. § 35-1105 (1960 Supp.).
32. Ga. Laws 1959, pp. 420, 422, GA. CODE ANN. § 35-1106 (1959 Supp.).
33. ILL. STAT., S. H. A. Ch. 91½, 9-19 (1956); CONN. GEN. STATS. § 17-295 (1959 Supp.); ARK. STATS. 59-108 (1947).
34. ARIZ. REV. ST. ANNO. 36-510B (1959 Supp.).

California makes the inmate and certain named parties jointly and severally liable for the costs.[35]

Regarding the extent of liability, the general rule among the states seems to be that the estate of the inmate is amenable for the charges up to the entire extent of its value.[36] In Connecticut, liability is placed upon certain named persons according to their "ability to pay" as determined by a number of tests.[37] Under other statutes no statement of the limit of liability is made, so it must be assumed that the courts will adjudge liability according to some standard of ability to pay.

The constitutionality of similar statutes making the inmate, his estate and/or relatives liable for the reasonable costs for maintenance and care has been upheld under attack from a number of points. It is constitutional as to the question of whether it is arbitrary or unreasonable,[38] denies equal protection of the laws,[39] constitutes special or class legislation,[40] impairs the obligation of contracts,[41] results in double taxation,[42] or unequal assessments,[43] or amounts to denial of trial by jury,[44] or to a denial of due process.[45]

As to liability, *the statute should specifically set forth the persons liable for the costs of care and treatment of inmates in the event that the inmates themselves are not able to meet the entire charge.* Such a change would greatly reduce the interpretation problem under this statute and ease substantially the burden of the Georgia Department of Public Health in attempting to enforce this provision. It is important to note that there are still problems concerning who is liable for support of persons who are not even in the state institutions.

In keeping with the purpose of the statute, *the inmate with no dependents should be liable to the extent of his assets (with a possible stated exemption) and not merely to the extent of his income.* There are many cases where patients have large holdings such as growing timber which do not bring in income, and under the present law these entirely escape taxation until the property is sold. Likewise, *earnings*

35. DEERING'S CALIF. CODE, W. & I. C. A. 6650 (1952).
36. ARIZ. REV. ST. ANNO. 36-510B (1959 Supp.).
37. CONN. GEN. STATS. Ch. 308, § 17-295, (1959 Supp.).
38. Re Petterson, 157 Or. 696, 74 P.2d 60, 114 A. L. R. 978 (1937); see also article *infra*, p. 355.
39. Kough v. Hochler, 413 Ill. 409, 109 N. E. 2d 177 (1953).
40. Napa State Hospital v. Dasso, 153 Cal. 698, 96 P. 355, 18 L. R. A. NS 643, 15 Ann. Cases 910 (1908); Bon Homme County v. Berndt, 13 S.D. 309, 83 N. W. 333, 50 L. R. A. 351 (1900).
41. State v. Romme, 93 Conn. 571, 107 A. 519 (1919).
42. Bon Homme County v. Berndt, 15 S. D. 494, 90 N.W. 147 (1900); Guthrie County v. Conrad, 133 Iowa 171, 110 N. W. 454 (1907).
43. State v. Bateman, 110 Kan. 546, 204 P. 682 (1922).
44. ReDuerr, 25 Pa. Dist. 406.
45. Guthrie County v. Conrad, 133 Iowa 171, 110 N. W. 454 (1907); State v. Bateman, 110 Kan. 546, 204 P. 682 (1922).

alone (as reported for state income tax purposes) should not be the basis of liability as to those "responsible for care and treatment" of patients, but assets should be considered.

Thus, due to the present state income tax laws, few people will be liable if assessed only to 10% of gross income less all deductions, credits and personal exemptions for the preceeding year. This seems to be an arbitrary and unrealistic measure of ability to pay. It is therefore recommended that *liability be predicated on some basis other than the state income tax returns.*

The 1960 law looks only to the income on a yearly basis. *If income continues to be the criterion for determining ability to pay there should at least be some basis for carrying forward or backward liability which is not met by inmates or those responsible for costs.*

3. COLLECTION

Georgia has chosen to enforce this act through an administrative agency, the Georgia Department of Public Health. The department has been granted investigative powers, but this appears to be limited primarily to investigation of Georgia income tax records.[46] After resort has been made to the income of the inmates who are required to pay under the act, the department works basically by means of consent agreements[47] with those responsible for payments under the act. Written offers may be made to the department. If it determines that the proposed offer is satisfactory and fulfills the purposes of the act such offer is accepted and the parties thereto assessed accordingly.[48] All parties not making offers are assessed according to the results of the study of the individual tax records of the state of Georgia. In the event that any parties responsible fail to remit the sums required, a 10% penalty is assessed, and interest at 6% per annum begins to run from the due date. After assessment the person assessed is given an opportunity to be heard and show cause why the assessment should not be levied. This hearing is to be held no sooner than ten days nor later than thirty days after the notice has been sent out by registered mail. The place and time of such hearings are determined by the Georgia Board of Public Health. All parties in interest may appear with counsel and present information on why they should not be assessed.[49] Should the cost of care or the financial conditions of the

46. Ga. Laws 1960, pp. 1138, 1139, GA. CODE ANN. § 31-1103 (1960 Supp.).
47. Ga. Laws 1960, pp. 1138, 1141, GA. CODE ANN. § 35-1109 (1960 Supp.).
48. Ga. Laws 1960, pp. 1138, 1141, GA. CODE ANN. § 35-1109 (1960 Supp.).
49. Ga. Laws 1960, pp. 1138, 1141, GA. CODE ANN. § 35-1107 (1960 Supp.).

persons involved sufficiently change, the board has the power to negotiate with the parties involved and revise the assessment.[50]

The Georgia Department of Public Health is authorized to maintain in the name of the state and the institution concerned any action at law or equity necessary to collect such determination and assessments.[51] The rights of the parties involved are protected from arbitrary rulings on the part of the board by the following provision:

> Any party aggrieved by any determination of the Georgia Department of Public Health made after such hearing may appeal to the superior court of the county of the aggrieved party's residence in the same manner as appeals are entered from the court of ordinary.[52]

The collection procedures applicable under the 1959 act centered around the superintendent of each of the two institutions involved. It was their duty to determine the ability of the inmates, their estates and assets to meet the obligations required.[53] After once determining that the inmates were liable under the statute it was the duty of the superintendent to collect the assessment. Provision was made for hearings upon request and appeal from these to the superior court of the county of the aggrieved party's residence in the same manner as appeals are entered from the court of ordinary.[54] The assistance of the Attorney General of the State of Georgia was afforded the superintendents in making these collections.[55] The act also allowed for a yearly review of the financial ability of the inmates to pay for such care.[56] It can readily be seen that such a statute presents fewer problems of collection than one like the 1960 statute.

In general the laws of other states allow for the collection of the amounts due under similar statutes by administrative agencies.[57] These boards or departments bring suit either in the name of the state[58] or the administrative agency.[59] These statutes do not set forth in detail the administrative processes to be followed by the department enforcing the acts.

Due to the very nature of an administrative board, many problems

50. Ga. Laws 1960, pp. 1138, 1142, GA. CODE ANN. § 35-1110 (b) (1960 Supp.).
51. Ga. Laws 1960, pp. 1138, 1142, GA. CODE ANN. § 35-1110 (a) (1960 Supp.).
52. Ga. Laws 1960, pp. 1138, 1143, GA. CODE ANN. § 35-1115 (1960 Supp.).
53. Ga. Laws 1959, pp. 420, 422, GA. CODE ANN. §§ 35-1104, 1106 (1959 Supp.).
54. Ga. Laws 1959, pp. 420, 422, GA. CODE ANN. § 35-1107 (1959 Supp.).
55. Ga. Laws 1959, pp. 420, 423, GA. CODE ANN. § 35-1109 (1959 Supp.).
56. Ga. Laws 1959, pp. 420, 422, GA. CODE ANN. § 35-1105 (1959 Supp.).
57. DEERING'S CALIF. CODE, W. & I. C. A. 6658 (1952); CONN. GEN. STATS. 17-298 (1959 Supp.).
58. CONN. GEN. STATS. Ch. 308, 17-298 (1959 Supp.).
59. DEERING'S CALIF. CODE, W. & I. C. A. 6658 (1952).

arise. The present board is further hampered by the fact that it uses only the Georgia Income Tax records to investigate the ability to pay. The multiplicity of hearings which will result will definitely cost a lot of money and consume much time. Since the statute takes the state tax law as a basis for determining the amount of assessments, in many cases the costs in trying to collect will exceed funds collected. The result may well be to merely create a number of additional state jobs which collect only enough money to pay expenses.

In connection with the administration *a study should be made to determine just how much of each dollar actually paid will go for administrative costs and if this figure is excessive a change should be made.* It is impossible for the author to speak with authority on this point.

4. USES

The Budget Bureau of the state of Georgia, in accordance with state laws, will budget the use of the funds. Support of the operation of the state institutions involved is the primary use of the funds but "(i) f approved by the Budget Bureau and the Georgia Department of Public Health these funds may be used for the support of research and education including the training of psychiatrists, physicians and other mental health personnel."[60]

Under the 1959 act there is no specific provision setting forth the disposition to be made of the funds collected. It is to be assumed that the funds collected were paid over to the superintendent or the institution and an accounting made to the Budget Bureau for these sums.

Illinois has a provision similar in some respects to Act Number 911 in that there is an allowance for training personnel to deal with the treatment of mentally defective persons. It differs, however, in that it designates that three-fourths of the funds so collected shall be paid into the fund for mental health and the remainder until the sum of $1,000,000 has been reached is to be paid into a special fund with the state treasurer as trustee. This latter fund is to be used to train personnel in the treatment of patients suffering from mental illness and research in the field of mental health.[61]

Arizona provides for payments into the state treasury designated for the fund of the state institutions involved.[62] Connecticut, on the

60. Ga. Laws 1960, pp. 1138, 1142, GA. CODE ANN. § 35-1112 (1960 Supp.).
61. ILL. STAT., S. H. A. Ch. 91½, 920 (1960 Supp.).
62. ARIZ. REV. ST. ANNO. 36-510 (1959 Supp.).

other hand, requires payment into the state treasury only and does not designate such funds for any particular purpose.[63]

In *Department of Public Welfare v. Haas*[64] the Illinois statute providing for a division of the state funds into payments for the costs of care of the inmates in the state institutions and also training and research in the field of mental health was attacked as unconstitutional. Upon the grounds of due process and taking of private property for public use the statute was held valid.

The only legitimate use for the collection of fees for caring for such patients is to offset the costs incurred. Therefore, *a designation of definite uses for the funds so collected should be made by statute and not left up to the Budget Bureau and the Georgia Department of Public Health.*

Scope of Act

It should be noted that by transferring any state institution under the control of the State Board of Health or the Georgia Department of Public Health this statute attaches. Assuming that the legislature decides that a certain institution should no longer be completely free to the inmates therein, there seems to be no valid reason for not including the institution under this provision. This is especially true in light of the fact that liability is determined on the basis of costs at each separate institution for the inmates therein. The legislature thus determines what the attitude of the state is toward such institutions and any reasonable charges are certainly constitutional. It is important to note that the patients who are not able to pay and those who do not pay in full are given the same treatment as those who pay the entire costs.[65]

Fulfillment of Purpose

The raising of revenue and the increasing of services are the only two purposes of the act considered here. Under the act's present wording there is no guarantee that the act will, in effect, afford additional funds for the institutions because the funds for operation of these institutions come from two sources—the state appropriations and the collections from the inmates and others responsible for their care. There is no assurance whatever that the result will not be merely to reduce the state appropriation by an amount to offset the increase

63. Conn. Gen. Stats. Ch. 308, 17-297 (1958 Rev.)
64. Department of Public Welfare v. Haas, 15 Ill. 2d 204, 154 N. E. 2d 265 (1958).
65. Ga. Laws 1960, pp. 1138, 1142, Ga. Code Ann. § 35-1111 (1960 Supp.).

from the new source. If such were the case this would turn out to be merely another revenue bill. As a revenue bill, under the present system of collection, it appears that the costs of such collection through administrative agency will amount to a large portion of the funds collected. This is especially true since the statute connects liability with income under the Georgia Income Tax laws. Assessments only against the income of the inmates seems to be repugnant to the entire purpose of the act. Their estates should be liable also if this is in fact an attempt to charge for the services.