

By: Clark

To: Ways and Means; Rules

HOUSE BILL NO. 636

1 AN ACT TO CREATE A TASK FORCE TO STUDY THE TAX SYSTEM OF THIS
2 STATE AND TO MAKE RECOMMENDATIONS THEREON TO THE LEGISLATURE; AND
3 FOR RELATED PURPOSES.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

5 SECTION 1. (1) There is created a task force to study the
6 tax system of Mississippi. The task force shall make a report of
7 its findings and recommendations to the Legislature during the
8 2001 Regular Legislative Session and each regular legislative
9 session thereafter, including any recommended legislation.

10 (2) The task force shall be composed of the following
11 twenty-five (25) members:

12 (a) Ten (10) members appointed by the Speaker of the
13 Mississippi House of Representatives as follows:

14 (i) The Speaker Pro Tempore of the House;

15 (ii) The Chairman of the House Ways and Means
16 Committee;

17 (iii) The Chairman of the House Appropriations
18 Committee;

19 (iv) Two (2) certified public accountants from a
20 list of twenty (20) certified public accountants submitted by the
21 State Board of Public Accountancy;

22 (v) A representative of the Mississippi
23 Supervisors Association;

24 (vi) A representative of the Mississippi Municipal
25 Association; and

26 (vii) Three (3) representatives of the general
27 public;

28 (b) Ten (10) members appointed by the Lieutenant
29 Governor of the State of Mississippi as follows:

30 (i) The President Pro Tempore of the Senate;

31 (ii) The Chairman of the Senate Finance Committee;

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33 (iii) The Chairman of the Senate Appropriations
34 Committee;

35 (iv) Two (2) certified public accountants from a
36 list of twenty (20) certified public accountants submitted by the
37 State Board of Public Accountancy;

38 (v) A representative of the Mississippi
39 Manufacturers Association;

40 (vi) A representative of the Taxation Section of
41 the Mississippi Bar;

42 (vii) Three (3) representatives of the general
43 public; and

44 (c) Five (5) members appointed by the Governor of the
45 State of Mississippi as follows:

46 (i) The Chairman of the Mississippi State Tax
47 Commission;

48 (ii) The Executive Director of the Mississippi
49 Department of Economic and Community Development; and

50 (iii) Three (3) representatives of the general
51 public.

52 (3) Appointments shall be made within thirty (30) days after

53 the effective date of this act, and, within fifteen (15) days
54 thereafter on a day to be designated jointly by the Speaker of the
55 House and the Lieutenant Governor, the task force shall meet and
56 organize by selecting from its membership a chairman and a vice
57 chairman. The vice chairman shall also serve as secretary and
58 shall be responsible for keeping all records of the task force. A
59 majority of the members of the task force shall constitute a
60 quorum. In the selection of its officers and the adoption of
61 rules, resolutions and reports, an affirmative vote of a majority
62 of the task force shall be required. All members shall be
63 notified in writing of all meetings, such notices to be mailed at
64 least fifteen (15) days before the date on which a meeting is to
65 be held.

66 (4) The task force shall study and make recommendations
67 regarding the imposition of state taxes and the granting of tax
68 exemptions in all areas of taxation including, but not limited to,
69 sales taxes, income taxes, privilege taxes, fuel taxes, diversions
70 of taxes and the relationship between state and local taxes.

71 (5) Members of the task force who are not legislators, state
72 officials or state employees shall be compensated at the per diem
73 rate authorized by Section 25-3-69 and shall be reimbursed in
74 accordance with Section 25-3-41 for mileage and actual expenses
75 incurred in the performance of their duties. Legislative members
76 of the task force shall be paid from the contingent expense funds
77 of their respective houses in the same manner as provided for
78 committee meetings when the Legislature is not in session.
79 However, no per diem or expense for attending meetings of the task
80 force will be paid while the Legislature is in session. No task

81 force member may incur per diem, travel or other expenses unless
82 previously authorized by vote, at a meeting of the task force,
83 which action shall be recorded in the official minutes of the
84 meeting. Nonlegislative members shall be paid from any funds made
85 available to the task force for that purpose.

86 (6) The task force shall use clerical and legal staff
87 already employed by the Legislature and any other staff assistance
88 made available to it. To effectuate the purpose of this section,
89 any department, division, board, bureau, commission or agency of
90 the state or of any political subdivision thereof shall, at the
91 request of the chairman of the task force, provide to the task
92 force such facilities, assistance and data as will enable the task
93 force properly to carry out its task.

94 SECTION 2. This act shall take effect and be in force from
95 and after July 1, 2000.