

By: Representative Denny

To: Ways and Means

HOUSE BILL NO. 1101

1 AN ACT TO CREATE A TASK FORCE TO STUDY THE TAX SYSTEM OF THIS
2 STATE AND TO MAKE RECOMMENDATIONS FROM SUCH STUDY TO THE
3 LEGISLATURE; AND 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 for the purpose of finding additional
7 sources of revenue for local government. The task force shall
8 make a report of its findings and recommendations to the
9 Legislature during the 2002 Regular Legislative Session and each
10 regular legislative session thereafter, including any recommended
11 legislation.

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

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

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

17 (ii) The Chairman of the House Ways and Means
18 Committee;

19 (iii) The Chairman of the House Appropriations
20 Committee;

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

24 (v) Two (2) representatives of the Mississippi
25 Supervisors Association;

26 (vi) Two (2) representatives of the Mississippi
27 Municipal Association; and

28 (vii) A representative of the general public;
29 (b) Ten (10) members appointed by the Lieutenant
30 Governor of the State of Mississippi as follows:
31 (i) The President Pro Tempore of the Senate;
32 (ii) The Chairman of the Senate Finance Committee;
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 principal goals of the task force are to find an
67 additional revenue source for local governments and to study the
68 current tax structure of the state and make recommendations
69 regarding the imposition of state taxes and the granting of tax
70 exemptions in all areas of taxation including, but not limited to,
71 sales taxes, income taxes, privilege taxes, fuel taxes, diversions
72 of taxes and the relationship between state and local taxes.

73 (5) Members of the task force who are not legislators, state
74 officials or state employees shall be compensated at the per diem
75 rate authorized by Section 25-3-69 and shall be reimbursed in
76 accordance with Section 25-3-41 for mileage and actual expenses
77 incurred in the performance of their duties. Legislative members
78 of the task force shall be paid from the contingent expense funds
79 of their respective houses in the same manner as provided for
80 committee meetings when the Legislature is not in session.
81 However, no per diem or expense for attending meetings of the task
82 force will be paid while the Legislature is in session. No task
83 force member may incur per diem, travel or other expenses unless
84 previously authorized by vote, at a meeting of the task force,
85 which action shall be recorded in the official minutes of the
86 meeting. Nonlegislative members shall be paid from any funds made
87 available to the task force for that purpose.

88 (6) The task force shall use clerical and legal staff
89 already employed by the State Tax Commission and the Mississippi
90 Municipalities League and any other staff assistance made
91 available to it. To effectuate the purpose of this section, any
92 department, division, board, bureau, commission or agency of the
93 state or of any political subdivision thereof shall, at the

94 request of the chairman of the task force, provide to the task
95 force such facilities, assistance and data as will enable the task
96 force properly to carry out its task.

97 SECTION 2. This act shall take effect and be in force from
98 and after July 1, 2001.