SENATE CONCURRENT RESOLUTION NO. 542

A CONCURRENT RESOLUTION CREATING A JOINT STUDY COMMITTEE TO
STUDY AND MAKE RECOMMENDATIONS CONCERNING THE REVISION OF
MISSISSIPPI'S TAX STRUCTURE; TO DIRECT THE JOINT COMMITTEE TO MAKE
A WRITTEN REPORT OF ITS FINDINGS AND RECOMMENDATIONS BEFORE
DECEMBER 1, 2001; AND FOR RELATED PURPOSES.

WHEREAS, Mississippi's tax structure has been revised over
the years with little concern for its fairness and the effect that
the tax structure has on the state's economy; and

WHEREAS, Mississippi relies heavily on sales taxation to
produce revenue and the boom in sales over the internet creates
many taxable transactions for which collection of the sales tax is
impractical; and

WHEREAS, the increase in internet sales threatens to erode
the sales tax base of this state; and

WHEREAS, the many sales tax exemptions contained in the
current law need to be examined to determine their desirability
and to determine whether other taxable transactions should be
exempt; and

WHEREAS, the income tax laws and estate tax laws contain many
areas that are in need of study and revision; and

WHEREAS, any substantive revision to any area of
Mississippi's tax structure necessarily requires a thorough study
of the entire structure, both state and local; and

WHEREAS, for these reasons, it is the determination of the
Legislature that a special committee should be established to make
a thorough study of the tax structure of the State of Mississippi:

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE OF

MISSISSIPPI, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That
a special joint study committee is created to study Mississippi's
tax structure and make recommendations concerning the
implementation any changes to such structure that such committee
finds necessary. The joint committee shall be composed of the
Chairman of the Senate Finance Committee, the Chairman of the
House Ways and Means Committee, five (5) members of the Senate to
be appointed by the Lieutenant Governor and five (5) members of
the House of Representatives to be appointed by the Speaker of the
House. The chairman of the joint committee shall be the Chairman
of the Senate Finance Committee and the vice chairman shall be the
Chairman of the House Ways and Means Committee.

Within fifteen (15) days after sine die adjournment of the
2001 Regular Session of the Legislature, the Lieutenant Governor
and the Speaker shall appoint the members of the committee. After
the members are appointed, the joint committee shall meet on a
date designated by the chairman of the joint committee in Jackson,
Mississippi, to organize the committee and establish rules for
transacting its business and keeping records. A majority of the
members of the joint committee from each house shall constitute a
quorum at all committee meetings. An affirmative vote of a
majority of the members from each house shall be required in the
adoption of rules, resolutions and reports. All members of the
joint committee shall be notified in writing of all regular and
special meetings of the committee, which notices shall be mailed
at least five (5) days before the dates of the meetings.

The joint committee may establish any subcommittees that it
deems desirable to study and report to the committee with respect
to any matter that is within the scope of this resolution.

The joint committee shall make a written report of its
findings and recommendations, and shall mail copies of the report
to each member of the Legislature not later than December 1, 2001.

In carrying out the provisions of this resolution, the joint
committee may utilize the services, facilities and personnel of
all departments, agencies, offices and institutions of the state, including the state universities and the community and junior colleges. In particular, the joint committee shall consult with the State Tax Commission, and the State Tax Commission shall cooperate with the committee and provide the committee with any information and other assistance requested by the committee. The joint committee may consult and seek advice from various groups in the state in order to understand the effect of any existing laws or any changes in law being considered by the committee.

For attending meetings of the joint committee, each member shall be paid from the contingent expense fund of the member's respective house, per diem compensation in the amount authorized by Section 25-3-69 and a mileage allowance and an expense allowance in the amount authorized by Section 5-1-47. However, no per diem compensation, mileage allowance or expense allowance shall be paid for attending meetings of the joint committee while the Legislature is in session, and no per diem compensation, mileage allowance or expense allowance shall be paid without prior approval of the proper committee in the member's respective house.

All expenses incurred by and on behalf of the joint committee shall be paid from funds made available by the House Rules Committee and the Senate Rules Committee from the contingent expense funds of the respective houses, from any funds appropriated for the purpose of this resolution, and from any grants or contributions made to the committee for its purpose.