

By: Representative Denny

To: Ways and Means

HOUSE BILL NO. 991

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 2003 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, 2002.

