SENATE BILL NO. 2547

AN ACT TO CREATE A TASK FORCE TO STUDY THE TAX SYSTEM OF THIS STATE AND TO MAKE RECOMMENDATIONS FROM SUCH STUDY TO THE LEGISLATURE; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) There is created a task force to study the tax system of Mississippi for the purpose of finding additional sources of revenue for local government. The task force shall make a report of its findings and recommendations to the Legislature during the 2003 Regular Legislative Session and each regular legislative session thereafter, including any recommended legislation.

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

(a) Ten (10) members appointed by the Speaker of the Mississippi House of Representatives as follows:
   (i) The Speaker Pro Tempore of the House;
   (ii) The Chairman of the House Ways and Means Committee;
   (iii) The Chairman of the House Appropriations Committee;
   (iv) Two (2) certified public accountants from a list of twenty (20) certified public accountants submitted by the State Board of Public Accountancy;
   (v) Two (2) representatives of the Mississippi Supervisors Association;
   (vi) Two (2) representatives of the Mississippi Municipal Association; and
(vii) A representative of the general public;

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

(i) The President Pro Tempore of the Senate;
(ii) The Chairman of the Senate Finance Committee;
(iii) The Chairman of the Senate Appropriations Committee;
(iv) Two (2) certified public accountants from a list of twenty (20) certified public accountants submitted by the State Board of Public Accountancy;
(v) A representative of the Mississippi Manufacturers Association;
(vi) A representative of the Taxation Section of the Mississippi Bar;
(vii) Three (3) representatives of the general public; and

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

(i) The Chairman of the Mississippi State Tax Commission;
(ii) The Executive Director of the Mississippi Department of Economic and Community Development; and
(iii) Three (3) representatives of the general public.

(3) Appointments shall be made within thirty (30) days after the effective date of this act, and, within fifteen (15) days thereafter on a day to be designated jointly by the Speaker of the House and the Lieutenant Governor, the task force shall meet and organize by selecting from its membership a chairman and a vice chairman. The vice chairman shall also serve as secretary and shall be responsible for keeping all records of the task force. A majority of the members of the task force shall constitute a quorum. In the selection of its officers and the adoption of
rules, resolutions and reports, an affirmative vote of a majority
of the task force shall be required. All members shall be
notified in writing of all meetings, such notices to be mailed at
least fifteen (15) days before the date on which a meeting is to
be held.

(4) The principal goals of the task force are to find an
additional revenue source for local governments and to study the
current tax structure of the state and make recommendations
regarding the imposition of state taxes and the granting of tax
exemptions in all areas of taxation including, but not limited to,
sales taxes, income taxes, privilege taxes, fuel taxes, diversions
of taxes and the relationship between state and local taxes.

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

(6) The task force shall use clerical and legal staff
already employed by the State Tax Commission and the Mississippi
Municipalities League and any other staff assistance made
available to it. To effectuate the purpose of this section, any
department, division, board, bureau, commission or agency of the
state or of any political subdivision thereof shall, at the
request of the chairman of the task force, provide to the task
force such facilities, assistance and data as will enable the task
force properly to carry out its task.

SECTION 2. This act shall take effect and be in force from
and after July 1, 2002.