A CONCURRENT RESOLUTION TO CREATE A STUDY COMMITTEE TO STUDY THE TAX SYSTEM OF THIS STATE AND TO MAKE RECOMMENDATIONS THEREON TO THE LEGISLATURE; AND FOR RELATED PURPOSES.

NOW, THEREFORE, BE IT RESOLVED BY THE MISSISSIPPI STATE SENATE, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That:

(1) There is hereby created a study committee on the tax system of Mississippi. The committee shall make a report of its findings and recommendations to the Legislature during the 2003 Regular Legislative Session, including any recommended legislation.

(2) The committee shall be composed of the following members:

(a) The President Pro Tempore of the Mississippi Senate;

(b) The Speaker Pro Tempore of the Mississippi House of Representatives;

(c) The Chairman of the Senate Appropriations Committee;

(d) The Chairman of the House Appropriations Committee;

(e) The Chairman of the Senate Finance Committee;

(f) The Chairman of the House Ways and Means Committee;

(g) The State Treasurer, or his designee;

(h) The Executive Director of the Department of Finance and Administration;

(i) The State Auditor, or his designee;

(j) One (1) member designated by the State Tax Commission;
(k) One (1) member designated by the State Board of Public Accountancy;

(l) One (1) member designated by the President of The Mississippi Bar from the Taxation Section of The Mississippi Bar;

(m) One (1) member designated by the Mississippi Supervisors Association;

(n) One (1) member designated by the Mississippi Municipal Association; and

(o) Three (3) representatives of the general public, one (1) designated by the Governor, one (1) by the Lieutenant Governor and one (1) by the Speaker of the House of Representatives.

Appointments shall be made within thirty (30) days after the adoption of this resolution by the Legislature, and, within fifteen (15) days thereafter on a day to be designated jointly by the Lieutenant Governor and the Speaker of the House, the committee 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 committee. A majority of the members of the committee 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 committee shall be required.

All members shall be notified in writing of all meetings, such notices to be mailed at least five (5) days prior to the date on which a meeting is to be held.

(3) The committee shall study and make recommendations with respect to 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.
(4) Members of the committee who are not legislators, state officials or state employees shall be compensated at the per diem rate authorized by Section 25-3-69, Mississippi Code of 1972, and shall be reimbursed in accordance with Section 25-3-41, Mississippi Code of 1972, for mileage and actual expenses incurred in the performance of their duties. Legislative members of the committee 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 committee will be paid while the Legislature is in session. No committee member may incur per diem, travel or other expenses unless previously authorized by vote, at a meeting of the committee, which action shall be recorded in the official minutes of the meeting. Nonlegislative members shall be paid from any funds made available to the committee for that purpose.

(5) The committee shall utilize clerical and legal staff already employed by the Legislature and any other staff assistance made available to it. To effectuate the purpose of this resolution, 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 committee, provide to the committee such facilities, assistance and data as will enable the committee properly to carry out its task.

(6) Upon presentation of its report to the 2003 Regular Legislative Session, the committee shall be dissolved.