

By: Senator(s) Harden

To: Rules

SENATE CONCURRENT RESOLUTION NO. 521

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

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

6 (1) There is hereby created a study committee on the tax
7 system of Mississippi. The committee shall make a report of its
8 findings and recommendations to the Legislature during the 2005
9 Regular Legislative Session, including any recommended
10 legislation.

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

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

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

17 (c) The Chairman of the Senate Appropriations
18 Committee;

19 (d) The Chairman of the House Appropriations Committee;

20 (e) The Chairman of the Senate Finance Committee;

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

22 (g) The State Treasurer, or his designee;

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

25 (i) The State Auditor, or his designee;

26 (j) One (1) member designated by the State Tax
27 Commission;

28 (k) One (1) member designated by the State Board of
29 Public Accountancy;

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

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

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

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

40 Appointments shall be made within thirty (30) days after the
41 adoption of this resolution by the Legislature, and, within
42 fifteen (15) days thereafter on a day to be designated jointly by
43 the Lieutenant Governor and the Speaker of the House, the
44 committee shall meet and organize by selecting from its membership
45 a chairman and a vice chairman. The vice chairman shall also
46 serve as secretary and shall be responsible for keeping all
47 records of the committee. A majority of the members of the
48 committee shall constitute a quorum. In the selection of its
49 officers and the adoption of rules, resolutions and reports, an
50 affirmative vote of a majority of the committee shall be required.
51 All members shall be notified in writing of all meetings, such
52 notices to be mailed at least five (5) days prior to the date on
53 which a meeting is to be held.

54 (3) The committee shall study and make recommendations with
55 respect to the imposition of state taxes and the granting of tax
56 exemptions in all areas of taxation, including, but not limited
57 to, sales taxes, income taxes, privilege taxes, fuel taxes,
58 diversions of taxes and the relationship between state and local
59 taxes.

60 (4) Members of the committee who are not legislators, state
61 officials or state employees shall be compensated at the per diem
62 rate authorized by Section 25-3-69, Mississippi Code of 1972, and
63 shall be reimbursed in accordance with Section 25-3-41,
64 Mississippi Code of 1972, for mileage and actual expenses incurred
65 in the performance of their duties. Legislative members of the
66 committee shall be paid from the contingent expense funds of their
67 respective houses in the same manner as provided for committee
68 meetings when the Legislature is not in session; however, no per
69 diem or expense for attending meetings of the committee will be
70 paid while the Legislature is in session. No committee member may
71 incur per diem, travel or other expenses unless previously
72 authorized by vote, at a meeting of the committee, which action
73 shall be recorded in the official minutes of the meeting.
74 Nonlegislative members shall be paid from any funds made available
75 to the committee for that purpose.

76 (5) The committee shall utilize clerical and legal staff
77 already employed by the Legislature and any other staff assistance
78 made available to it. To effectuate the purpose of this
79 resolution, any department, division, board, bureau, commission or
80 agency of the state or of any political subdivision thereof shall,
81 at the request of the chairman of the committee, provide to the
82 committee such facilities, assistance and data as will enable the
83 committee properly to carry out its task.

84 (6) Upon presentation of its report to the 2005 Regular
85 Legislative Session, the committee shall be dissolved.