

By: Representative Clark

To: Rules; Ways and Means

## HOUSE BILL NO. 648

1 AN ACT TO CREATE A TASK FORCE TO STUDY THE TAX SYSTEM OF THIS  
2 STATE AND TO MAKE RECOMMENDATIONS THEREON TO THE LEGISLATURE; AND  
3 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. The task force shall make a report of  
7 its findings and recommendations to the Legislature during the  
8 2005 Regular Legislative Session and each regular legislative  
9 session thereafter, including any recommended legislation.

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

12 (a) Ten (10) members appointed by the Speaker of the  
13 Mississippi House of Representatives as follows:

14 (i) The Speaker Pro Tempore of the House;

15 (ii) The Chairman of the House Ways and Means  
16 Committee;

17 (iii) The Chairman of the House Appropriations  
18 Committee;

19 (iv) Two (2) certified public accountants from a  
20 list of twenty (20) certified public accountants submitted by the  
21 State Board of Public Accountancy;

22 (v) A representative of the Mississippi  
23 Supervisors Association;

24 (vi) A representative of the Mississippi Municipal  
25 League;

26 (vii) A representative of one (1) of the state  
27 institutions of higher learning; and

28 (viii) Two (2) representatives of the general  
29 public;

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

32 (i) The President Pro Tempore of the Senate;

33 (ii) The Chairman of the Senate Finance Committee;

34 (iii) The Chairman of the Senate Appropriations  
35 Committee;

36 (iv) Two (2) certified public accountants from a  
37 list of twenty (20) certified public accountants submitted by the  
38 State Board of Public Accountancy;

39 (v) A representative of the Mississippi  
40 Manufacturers Association;

41 (vi) A representative of the Taxation Section of  
42 The Mississippi Bar;

43 (vii) A representative of one (1) of the state  
44 institutions of higher learning; and

45 (viii) Two (2) representatives of the general  
46 public; and

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

49 (i) The Chairman of the Mississippi State Tax  
50 Commission;

51 (ii) The Executive Director of the Mississippi  
52 Development Authority;

53 (iii) A representative of one (1) of the state  
54 institutions of higher learning; and

55 (iv) Two (2) representatives of the general  
56 public.

57 (3) Appointments shall be made within fifteen (15) days  
58 after the effective date of this act, and, within twenty-one (21)  
59 days thereafter the task force shall submit its initial report of  
60 findings and recommendations to the Legislature. A majority of

61 the members of the task force shall constitute a quorum. In the  
62 selection of its officers and the adoption of rules, resolutions  
63 and reports, an affirmative vote of a majority of the task force  
64 shall be required.

65 (4) The task force shall study and make recommendations  
66 regarding the imposition of state taxes and the granting of tax  
67 exemptions in all areas of taxation including, but not limited to,  
68 sales taxes, income taxes, privilege taxes, fuel taxes, diversions  
69 of taxes and the relationship between state and local taxes.

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

86 (6) The task force shall use clerical and legal staff  
87 already employed by the Legislature and any other staff assistance  
88 made available to it. To effectuate the purposes of this section,  
89 any department, division, board, bureau, commission or agency of  
90 the state or of any political subdivision thereof shall, at the  
91 request of the chairman of the task force, provide to the task  
92 force such facilities, assistance and data as will enable the task  
93 force properly to carry out its task.

94           **SECTION 2.** This act shall take effect and be in force from  
95 and after its passage.