

By: Representative Watson

To: Rules

## HOUSE CONCURRENT RESOLUTION NO. 110

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 HOUSE OF  
5 REPRESENTATIVES, THE STATE SENATE 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 2006  
9 Regular Legislative Session, including any recommended  
10 legislation.

11 (2) The task force shall be composed of the following ten  
12 (10) members:

13 (a) Five (5) members appointed by the Speaker of the  
14 Mississippi House of Representatives as follows:

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

17 (ii) Four other members of the Mississippi House  
18 of Representatives.

19 (b) Five (5) members appointed by the Lieutenant  
20 Governor of the State of Mississippi as follows:

21 (i) The Chairman of the Senate Finance Committee;  
22 and

23 (ii) Four other members of the State Senate.

24 (3) Appointments shall be made within thirty (30) days after  
25 the adoption of this resolution, and, within fifteen (15) days  
26 thereafter on a day to be designated jointly by the Speaker of the  
27 House and the Lieutenant Governor, the task force shall meet and

28 organize by selecting from its membership a chairman and a vice  
29 chairman. The vice chairman shall also serve as secretary and  
30 shall be responsible for keeping all records of the task force. A  
31 majority of the members of the task force shall constitute a  
32 quorum. In the selection of its officers and the adoption of  
33 rules, resolutions and reports, an affirmative vote of a majority  
34 of the task force shall be required. All members shall be  
35 notified in writing of all meetings, such notices to be mailed at  
36 least fifteen (15) days before the date on which a meeting is to  
37 be held.

38 (4) The task force shall study and make recommendations  
39 regarding the imposition of state taxes and the granting of tax  
40 exemptions in all areas of taxation including, but not limited to,  
41 sales taxes, income taxes, privilege taxes, fuel taxes, diversions  
42 of taxes and the relationship between state and local taxes.

43 (5) Members of the task force shall be compensated at the  
44 per diem rate authorized by Section 25-3-69 and shall be  
45 reimbursed in accordance with Section 25-3-41 for mileage and  
46 actual expenses incurred in the performance of their duties.  
47 Members of the task force shall be paid from the contingent  
48 expense funds of their respective houses in the same manner as  
49 provided for committee meetings when the Legislature is not in  
50 session. However, no per diem or expense for attending meetings  
51 of the task force will be paid to members of the task force while  
52 the Legislature is in session. No task force member may incur per  
53 diem, travel or other expenses unless previously authorized by  
54 vote, at a meeting of the task force, which action shall be  
55 recorded in the official minutes of the meeting.

56 (6) The task force shall use clerical and legal staff  
57 already employed by the Legislature and any other staff assistance  
58 made available to it. To effectuate the purposes of this section,  
59 any department, division, board, bureau, commission or agency of  
60 the state or of any political subdivision thereof shall, at the

61 request of the chairman of the task force, provide to the task  
62 force such facilities, assistance and data as will enable the task  
63 force properly to carry out its task.