

By: Senator(s) Horhn

To: Rules

SENATE CONCURRENT RESOLUTION NO. 521

1 A CONCURRENT RESOLUTION CREATING A JOINT STUDY COMMITTEE TO
2 STUDY AND MAKE RECOMMENDATIONS CONCERNING THE REVISION OF
3 MISSISSIPPI'S TAX STRUCTURE; TO DIRECT THE JOINT COMMITTEE TO MAKE
4 A WRITTEN REPORT OF ITS FINDINGS AND RECOMMENDATIONS BEFORE
5 DECEMBER 1, 2005.

6 WHEREAS, Mississippi's tax structure has been revised over
7 the years with little concern for its fairness and the effect that
8 the tax structure has on the state's economy; and

9 WHEREAS, Mississippi relies heavily on sales taxation to
10 produce revenue and the boom in sales over the Internet creates
11 many taxable transactions for which collection of the sales tax is
12 impractical; and

13 WHEREAS, the increase in Internet sales threatens to erode
14 the sales tax base of this state; and

15 WHEREAS, the many sales tax exemptions contained in the
16 current law need to be examined to determine their desirability
17 and to determine whether other taxable transactions should be
18 exempt; and

19 WHEREAS, the income tax laws and estate tax laws contain many
20 areas that are in need of study and revision; and

21 WHEREAS, any substantive revision to any area of
22 Mississippi's tax structure necessarily requires a thorough study
23 of the entire structure, both state and local; and

24 WHEREAS, for these reasons, it is the determination of the
25 Legislature that a special committee should be established to make
26 a thorough study of the tax structure of the State of Mississippi:

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

29 a special joint study committee is created to study Mississippi's
30 tax structure and make recommendations concerning the
31 implementation of any changes to such structure that such
32 committee finds necessary. The joint committee shall be composed
33 of the Chairman of the Senate Finance Committee, the Chairman of
34 the House Ways and Means Committee, five (5) members of the Senate
35 to be appointed by the Lieutenant Governor and five (5) members of
36 the House of Representatives to be appointed by the Speaker of the
37 House. The chairman of the joint committee shall be the Chairman
38 of the Senate Finance Committee and the vice chairman shall be the
39 Chairman of the House Ways and Means Committee.

40 Within fifteen (15) days after sine die adjournment of the
41 2005 Regular Session of the Legislature, the Lieutenant Governor
42 and the Speaker shall appoint the members of the committee. After
43 the members are appointed, the joint committee shall meet on a
44 date designated by the chairman of the joint committee in Jackson,
45 Mississippi, to organize the committee and establish rules for
46 transacting its business and keeping records. A majority of the
47 members of the joint committee from each house shall constitute a
48 quorum at all committee meetings. An affirmative vote of a
49 majority of the members from each house shall be required in the
50 adoption of rules, resolutions and reports. All members of the
51 joint committee shall be notified in writing of all regular and
52 special meetings of the committee, which notices shall be mailed
53 at least five (5) days before the dates of the meetings.

54 The joint committee may establish any subcommittees that it
55 deems desirable to study and report to the committee with respect
56 to any matter that is within the scope of this resolution.

57 The joint committee shall make a written report of its
58 findings and recommendations, and shall mail copies of the report
59 to each member of the Legislature not later than December 1, 2005.

60 In carrying out the provisions of this resolution, the joint
61 committee may utilize the services, facilities and personnel of

62 all departments, agencies, offices and institutions of the state,
63 including the state universities and the community and junior
64 colleges. In particular, the joint committee shall consult with
65 the State Tax Commission, and the State Tax Commission shall
66 cooperate with the committee and provide the committee with any
67 information and other assistance requested by the committee. The
68 joint committee may consult and seek advice from various groups in
69 the state in order to understand the effect of any existing laws
70 or any changes in law being considered by the committee.

71 For attending meetings of the joint committee, each member
72 shall be paid from the contingent expense fund of the member's
73 respective house, per diem compensation in the amount authorized
74 by Section 25-3-69 and a mileage allowance and an expense
75 allowance in the amount authorized by Section 5-1-47. However, no
76 per diem compensation, mileage allowance or expense allowance
77 shall be paid for attending meetings of the joint committee while
78 the Legislature is in session, and no per diem compensation,
79 mileage allowance or expense allowance shall be paid without prior
80 approval of the proper committee in the member's respective house.

81 All expenses incurred by and on behalf of the joint committee
82 shall be paid from funds made available by the House Rules
83 Committee and the Senate Rules Committee from the contingent
84 expense funds of the respective houses, from any funds
85 appropriated for the purpose of this resolution, and from any
86 grants or contributions made to the committee for its purpose.