

By: Senator(s) Harden

To: Rules

## SENATE CONCURRENT RESOLUTION NO. 518

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 2007  
9 Regular Session, including any recommended legislation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

83           (6) Upon presentation of its report to the 2007 Regular  
84 Session, the committee shall be dissolved.