

By: Representative Clark

To: Ways and Means

HOUSE BILL NO. 511

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 2007 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 to properly carry out its tasks.

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