

By: Representative Watson

To: Rules

HOUSE CONCURRENT RESOLUTION NO. 39

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 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 2007
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 (4) other members of the Mississippi
18 House 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 (4) other members of the 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 to properly carry out its task.