

By: The Entire Membership

To: Rules

HOUSE CONCURRENT RESOLUTION NO. 78

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 WHEREAS, the Legislature finds there is a need to study the
5 tax system of Mississippi for the purpose of determining whether
6 or not the tax system needs to be modified to make Mississippi
7 more competitive in the economy of the 21st century and for the
8 purpose of finding potential additional sources of revenue for
9 state and local government:

10 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF
11 REPRESENTATIVES OF THE STATE OF MISSISSIPPI, THE SENATE CONCURRING
12 THEREIN, That:

13 (1) There is hereby created a study committee on the tax
14 system of Mississippi. The committee shall make a report of its
15 findings and recommendations to the Legislature during the 2008
16 Regular Legislative Session, including any recommended
17 legislation.

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

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

22 (i) The Chairman of the House Ways and Means
23 Committee; and

24 (ii) Four (4) other members of the Mississippi
25 House of Representatives.

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

28 (i) The Chairman of the Senate Finance Committee;
29 and

30 (ii) Four (4) other members of the Senate.

31 (3) Appointments shall be made within thirty (30) days after
32 the adoption of this resolution, and, within fifteen (15) days
33 thereafter on a day to be designated jointly by the Speaker of the
34 House and the Lieutenant Governor, the task force shall meet and
35 organize by selecting from its membership a chairman and a vice
36 chairman. The vice chairman shall also serve as secretary and
37 shall be responsible for keeping all records of the task force. A
38 majority of the members of the task force shall constitute a
39 quorum. In the selection of its officers and the adoption of
40 rules, resolutions and reports, an affirmative vote of a majority
41 of the task force shall be required. All members shall be
42 notified in writing of all meetings, such notices to be mailed at
43 least fifteen (15) days before the date on which a meeting is to
44 be held.

45 (4) The task force shall study and make recommendations
46 regarding the imposition of state taxes and the granting of tax
47 exemptions in all areas of taxation including, but not limited to,
48 sales taxes, income taxes, privilege taxes, fuel taxes, diversions
49 of taxes and the relationship between state and local taxes.

50 (5) Members of the task force shall be compensated at the
51 per diem rate authorized by Section 25-3-69 and shall be
52 reimbursed in accordance with Section 25-3-41 for mileage and
53 actual expenses incurred in the performance of their duties.
54 Members of the task force shall be paid from the contingent
55 expense funds of their respective houses in the same manner as
56 provided for committee meetings when the Legislature is not in
57 session. However, no per diem or expense for attending meetings
58 of the task force will be paid to members of the task force while
59 the Legislature is in session. No task force member may incur per
60 diem, travel or other expenses unless previously authorized by

61 vote, at a meeting of the task force, which action shall be
62 recorded in the official minutes of the meeting.

63 (6) The task force shall use clerical and legal staff
64 already employed by the Legislature and any other staff assistance
65 made available to it. To effectuate the purposes of this section,
66 any department, division, board, bureau, commission or agency of
67 the state or of any political subdivision thereof shall, at the
68 request of the chairman of the task force, provide to the task
69 force such facilities, assistance and data as will enable the task
70 force to properly carry out its task.