

By: Senator(s) Blackmon

To: Rules

SENATE CONCURRENT RESOLUTION NO. 531

1 A CONCURRENT RESOLUTION TO CREATE A STUDY COMMITTEE TO STUDY
 2 THE TAX SYSTEM OF THIS STATE TO STUDY ALL TAX EXEMPTIONS AND
 3 DETERMINE WHICH ONES CAN BE ELIMINATED TO GENERATE SUFFICIENT
 4 FUNDS TO PROVIDE INFRASTRUCTURE AND MAINTENANCE AS RECOMMENDED BY
 5 MDOT ON AN ANNUAL BASIS AND TO MAKE RECOMMENDATIONS THEREON TO THE
 6 LEGISLATURE; AND FOR RELATED PURPOSES.

7 NOW, THEREFORE, BE IT RESOLVED BY THE MISSISSIPPI STATE
 8 SENATE, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That:

9 (1) There is hereby created a study committee on the tax
 10 system of Mississippi to study all tax exemptions and determine
 11 which ones can be eliminated to general sufficient funds to
 12 provide infrastructure and maintenance as recommended by the
 13 Mississippi Department of Transportation on an annual basis. The
 14 committee shall make a report of its findings and recommendations
 15 to the Legislature during the 2019 Regular Legislative Session,
 16 including any recommended legislation.

17 (2) The committee shall be composed of the following
 18 members:

19 (a) The President Pro Tempore of the Mississippi
 20 Senate;



21 (b) The Speaker Pro Tempore of the Mississippi House of
22 Representatives;

23 (c) The Chairman of the Senate Appropriations
24 Committee;

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

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

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

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

29 (h) The Executive Director of the Department of Finance
30 and Administration;

31 (i) The Executive Director of the Mississippi
32 Department of Transportation;

33 (j) The Executive Director of the Mississippi
34 Department of Revenue;

35 (k) One (1) member designated by the President of The
36 Mississippi Bar from the Taxation Section of The Mississippi Bar;

37 (l) One (1) member designated by the Mississippi
38 Supervisors Association;

39 (m) One (1) member designated by the Mississippi
40 Municipal Association; and

41 (n) Three (3) representatives of the general public:
42 one (1) designated by the Governor, one (1) by the Lieutenant
43 Governor and one (1) by the Speaker of the House of
44 Representatives.



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

59 (3) The committee shall study and make recommendations with
60 respect to the imposition of state taxes and the granting of tax
61 exemptions in all areas of taxation, including, but not limited
62 to, sales taxes, income taxes, privilege taxes, fuel taxes,
63 diversions of taxes and the relationship between state and local
64 taxes.

65 (4) Members of the committee who are not legislators, state
66 officials or state employees shall be compensated at the per diem
67 rate authorized by Section 25-3-69, Mississippi Code of 1972, and
68 shall be reimbursed in accordance with Section 25-3-41,
69 Mississippi Code of 1972, for mileage and actual expenses incurred



70 in the performance of their duties. Legislative members of the
71 committee shall be paid from the contingent expense funds of their
72 respective houses in the same manner as provided for committee
73 meetings when the Legislature is not in session; however, no per
74 diem or expense for attending meetings of the committee will be
75 paid while the Legislature is in session. No committee member may
76 incur per diem, travel or other expenses unless previously
77 authorized by vote, at a meeting of the committee, which action
78 shall be recorded in the official minutes of the meeting.
79 Nonlegislative members shall be paid from any funds made available
80 to the committee for that purpose.

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

89 (6) Upon presentation of its report to the 2019 Regular
90 Legislative Session, the committee shall be dissolved.

