

By: Senator(s) Harkins, Barnett, DeBar, England, Jackson (11th), Michel, Moran, Seymour, Thompson

To: Rules

SENATE CONCURRENT RESOLUTION NO. 536

1 A CONCURRENT RESOLUTION ESTABLISHING OF THE STATE TAXATION
2 STUDY COMMITTEE TO EXAMINE AND DEVELOP RECOMMENDATIONS REGARDING
3 STATE TAX POLICY.

4 WHEREAS, the Legislature finds advisable the establishment of
5 the State Taxation Study Committee to examine and develop
6 recommendations regarding state tax policy; and

7 WHEREAS, the committee shall, at a minimum, study and report
8 to the 2022 Regular Session of the Legislature the committee's
9 recommendations regarding the most effective and desirable policy
10 changes with respect to state income tax, state sales tax and
11 state use tax; and

12 WHEREAS, the committee shall provide the provisions of the
13 current Mississippi law that will need to be amended to adopt the
14 measures described in this section and any other measures
15 recommended by the committee; and

16 WHEREAS, the committee shall be composed of the following
17 members:



18 (a) The Commissioner of the Mississippi Department of
19 Revenue, or his/her designee;

20 (b) Four (4) members of the Mississippi State Senate
21 appointed by the Lieutenant Governor;

22 (c) Four (4) members of the Mississippi House of
23 Representatives appointed by the Speaker of the House;

24 (d) The Chairman of the Senate Finance Committee;

25 (e) The Chairman of the House Ways and Means Committee;

26 (f) The Chairman of the Senate Appropriations
27 Committee;

28 (g) The Chairman of the House Appropriations Committee;
29 and

30 (h) The State Economist; and

31 WHEREAS, appointments to the study committee shall be made
32 within thirty (30) days of the effective date of this act; and

33 WHEREAS, at the first meeting, the committee shall elect from
34 among its membership a chairman, a vice chairman and any other
35 officers determined to be necessary, and shall adopt rules for
36 transacting business and keeping records; and

37 WHEREAS, a majority of the members of the study committee
38 shall constitute a quorum; and

39 WHEREAS, in the adoption of rules, resolutions and reports,
40 and in the election of a chairman, vice chairman and any other
41 officers determined to be necessary, an affirmative vote of a
42 majority of the members present shall be required; and



43 WHEREAS, the Department of Revenue shall provide the staff
44 and other support necessary for the study committee to perform its
45 duties; and

46 WHEREAS, to effectuate the purposes of this act, any
47 department, division, board, bureau, committee, institution or
48 agency of the state, or any political subdivision thereof, shall,
49 at the request of the chairman of the study committee, provide the
50 facilities, assistance, information and data needed to enable the
51 study committee to carry out its duties; and

52 WHEREAS, upon its report to the 2022 Regular Session of the
53 Legislature, the study committee shall be dissolved:

54 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE OF
55 MISSISSIPPI, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That
56 we do hereby establish the State Taxation Study Committee in
57 accordance with all terms of this resolution.

