MISSISSIPPI LEGISLATURE REGULAR SESSION 2012

By: Representative Watson

To: Ways and Means

HOUSE BILL NO. 809

AN ACT TO CREATE A LEGISLATIVE STUDY COMMITTEE TO STUDY THE TAX SYSTEM OF THIS STATE AND TO MAKE RECOMMENDATIONS THEREON TO THE LEGISLATURE; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. (1) The Legislature finds there is a need to study the tax system of Mississippi for the purpose of determining whether or not the tax system needs to be modified to make Mississippi more competitive in the economy of the 21st century and for the purpose of finding potential additional sources of revenue for state and local government.

(2) There is created a study committee on the tax system of Mississippi. The committee shall make a report of its findings and recommendations to the Legislature during the 2013 Regular Legislative Session, in the form of recommended legislation.

(3) The study committee shall be composed of the following ten (10) members:

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

(i) The Chair of the House Ways and Means Committee; and

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

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

(i) The Chair of the Senate Finance Committee; and

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

(4) Appointments shall be made within thirty (30) days after the sine die adjournment of the 2012 Regular Session, and, within fifteen (15) days thereafter on a day to be designated jointly by the Speaker of the House and the Lieutenant Governor, the committee shall meet and organize by selecting from its membership a chair and a vice chair. The vice chair shall also serve as secretary and shall be responsible for keeping all records of the committee. A majority of the members of the committee shall constitute a quorum. In the selection of its officers and the adoption of rules, resolutions and reports, an affirmative vote of a majority of the committee shall be required. All members shall be notified in writing of all meetings, such notices to be mailed at least fifteen (15) days before the date on which a meeting is to be held.

(5) The committee shall study and make recommendations regarding the imposition of state taxes and the granting of tax exemptions in all areas of taxation including, but not limited to, sales taxes, income taxes, privilege taxes, fuel taxes, diversions of taxes and the relationship between state and local taxes.

(6) Members of the committee shall be compensated at the per diem rate authorized by Section 25-3-69 and shall be reimbursed in accordance with Section 25-3-41 for mileage and actual expenses incurred in the performance of their duties. Members of the committee shall be paid from the contingent expense funds of their respective houses in the same manner as provided for committee meetings when the Legislature is not in session. However, no per diem or expense for attending committee meetings will be paid to committee members while the Legislature is in session. No committee member may incur per diem, travel or other expenses unless previously authorized by vote, at a meeting of the committee, which action shall be recorded in the official minutes of the meeting.

(7) To effectuate the work of the study committee, any department, division, board, bureau, commission or agency of the state or of any political subdivision thereof, at the request of the chair of the committee, shall provide to the committee the facilities, staff assistance and data as will enable it to properly carry out its task.

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

ST: State tax system; create a legislative study committee to make recommendations regarding.