

House Resolution 486

By: Representative Scheid of the 22nd

A RESOLUTION

1 Creating the House Ad Valorem Inventory Tax Study Committee; and for other purposes.

2 WHEREAS, state and local governments receive revenues which are generated from ad
3 valorem taxes on inventory goods; and

4 WHEREAS, the imposition and collection of such taxes have acted as a disincentive to the
5 location or relocation of business facilities in border communities due to a lack of such taxes
6 in states which border Georgia; and

7 WHEREAS, the ultimate economic harm caused to the economy of the state and of local
8 governments outweighs the benefit of continuing such taxation.

9 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that
10 there is created the House Ad Valorem Inventory Tax Study Committee to be composed of
11 five members of the House of Representatives to be appointed by the Speaker of the House
12 of Representatives. The Speaker shall designate a member of the committee as chairperson
13 of the committee. The chairperson shall call all meetings of the committee.

14 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,
15 needs, issues, and problems mentioned above or related thereto and recommend any action
16 or legislation which the committee deems necessary or appropriate. The committee may
17 conduct such meetings at such places and at such times as it may deem necessary or
18 convenient to enable it to exercise fully and effectively its powers, perform its duties, and
19 accomplish the objectives and purposes of this resolution. The members of the committee
20 shall receive the allowances provided for in Code Section 28-1-8 of the Official Code of
21 Georgia Annotated. The allowances authorized by this resolution shall not be received by
22 any member of the committee for more than five days unless additional days are authorized.
23 The funds necessary to carry out the provisions of this resolution shall come from the funds
24 appropriated to the House of Representatives. In the event the committee makes a report of

1 its findings and recommendations, with suggestions for proposed legislation, if any, such
2 report shall be made on or before December 1, 2005. The committee shall stand abolished
3 on December 1, 2005.