

Senate Resolution 653

By: Senators Hamrick of the 30th and Shafer of the 48th

A RESOLUTION

1 Creating the Senate Study Committee on Cigarette Tax Evasion; and for other purposes.

2 WHEREAS, there is a growing problem in Georgia with untaxed cigarettes being brought
3 into the state; and

4 WHEREAS, an infrastructure exists in which counterfeit stamps are being placed on
5 legitimate cigarette products; and

6 WHEREAS, the State of Georgia is losing tobacco tax revenue because the tax is not being
7 paid as required on products being imported into this state; and

8 WHEREAS, this loss has increased following the tax increase on cigarettes; and

9 WHEREAS, current policy and procedure makes the identification of counterfeit tax stamps
10 difficult to spot.

11 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that there is created the Senate
12 Study Committee on Cigarette Tax Evasion to be composed of not more than five members.
13 The President of the Senate shall appoint not more than five members of the Senate as
14 members of the committee and shall designate one of such members as chairperson. The
15 chairperson shall call all meetings of the committee.

16 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,
17 needs, issues, and problems mentioned above or related thereto and recommend any actions
18 or legislation which the committee deems necessary or appropriate. The committee may
19 conduct such meetings at such places and at such times as it may deem necessary or
20 convenient to enable it to exercise fully and effectively its powers, perform its duties, and
21 accomplish the objectives and purposes of this resolution. The members of the committee
22 shall receive the allowances provided for in Code Section 28-1-8 of the Official Code of

1 Georgia Annotated. All funds necessary to carry out the provisions of this resolution shall
2 come from funds appropriated to the Senate. The expenses and allowances authorized by
3 this resolution shall not be received by any member of the committee for more than five days
4 unless additional days are authorized. In the event the committee makes a report of its
5 findings and recommendations, with suggestions for proposed legislation, if any, such report
6 shall be made on or before December 31, 2007. The committee shall stand abolished on
7 January 31, 2008.