

Senate Resolution 1167

By: Senator Rogers of the 21st

A RESOLUTION

1 Creating the Senate Local Sales Tax Collection Study Committee; creating the Local Sales
2 Tax Collection Advisory Committee; and for other purposes.

3 WHEREAS, current Georgia laws applicable to the process of collecting local sales and use
4 taxes typically require that such taxes be collected on behalf of counties and cities by the
5 state revenue commissioner; and

6 WHEREAS, such laws generally require that the state revenue commissioner charge each
7 local taxing jurisdiction an arbitrary fee of 1 percent of the amount collected, regardless of
8 the actual cost of collection; and

9 WHEREAS, many Georgia counties and cities may prefer to make their own arrangements
10 for the collection of their taxes at a cost below that charged by the state, resulting in a
11 significant cost savings to local taxpayers; and

12 WHEREAS, it is in the interest of the state and its citizens to explore the feasibility and
13 advisability of permitting local governments to adopt such cost-saving measures.

14 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that there is created the Senate
15 Local Sales Tax Collection Study Committee to be composed of three members of the Senate
16 to be appointed by the President of the Senate. The President of the Senate shall designate
17 a member of the committee as chairperson of the committee. The chairperson shall call all
18 meetings of the committee.

19 BE IT FURTHER RESOLVED that the committee shall undertake a study of Georgia's local
20 sales and use tax collection laws generally and the application of these laws to local
21 governments in this state to determine whether it is feasible and advisable to permit local
22 governments to exercise the option of making their own arrangements for the collection of
23 local sales and use taxes in lieu of collection of those taxes by the state revenue

1 commissioner. The committee shall make recommendations for changes in legislation and
2 shall provide copies of proposed legislation to be prepared by the Office of Legislative
3 Counsel and shall recommend any other action or make such report which the study
4 committee deems appropriate.

5 BE IT FURTHER RESOLVED that there is created a Local Sales Tax Collection Advisory
6 Committee, consisting of two mayors and two chairpersons of county commissions to be
7 recommended by the chairperson of the Senate Finance Committee and appointed by the
8 President of the Senate. The chairperson of the Local Sales Tax Collection Advisory
9 Committee shall be selected by the chairperson of the Senate Local Sales Tax Collection
10 Study Committee. The Local Sales Tax Collection Advisory Committee shall assist the
11 study committee, as requested, in gathering information, preparing briefing documents,
12 preparing recommendations, and evaluating proposed recommendations.

13 BE IT FURTHER RESOLVED that the study committee may conduct such meetings at such
14 times and in such places as it may deem necessary or convenient to enable it to exercise fully
15 and effectively its powers, perform its duties, and accomplish the objectives and purposes
16 of this resolution. The legislative members of the study committee shall receive the
17 allowances authorized for legislative members of interim committees but shall receive the
18 same for not more than five days unless additional days are authorized. The funds necessary
19 to carry out the provisions of this resolution shall come from funds appropriated to the
20 Senate. No allowance shall be paid for members of the advisory committee, but such
21 members shall be entitled to reimbursement of costs and expenses incurred in the
22 performance of their duties as members of the advisory committee. In the event the study
23 committee makes a report of its findings and recommendations, with suggestions for
24 proposed legislation, if any, such report shall be made before December 31, 2008. The study
25 committee shall stand abolished on December 31, 2008.