

House Bill 1405 (COMMITTEE SUBSTITUTE) (AM)

By: Representatives O`Neal of the 146th, Ralston of the 7th, Keen of the 179th, Jones of the 46th, Bryant of the 160th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 28 of the Official Code of Georgia Annotated, relating to the General
2 Assembly, so as to create the 2010 Special Council on Tax Reform and Fairness for
3 Georgians and the Special Joint Committee on Georgia Revenue Structure; to state legislative
4 findings and intent; to make provisions relative to legislative procedure for consideration of
5 legislation recommended by the council and the special joint committee; to provide for
6 related matters; to provide for automatic repeal; to provide an effective date; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Title 28 of the Official Code of Georgia Annotated, relating to the General Assembly, is
11 amended by adding a new chapter to read as follows:

12 "CHAPTER 12

13 28-12-1.

14 (a) The General Assembly finds and determines that:

15 (1) It has been many years since there has been any systematic study of the State of
16 Georgia's revenue structure, and there exists a need for such study today;

17 (2) Such study and the formulation of recommendations for tax structure changes which
18 may be recommended as a result can be best carried out through the council established
19 by this chapter; and

20 (3) Enactment of the recommendations from such process, if deemed appropriate at the
21 2011 session of the General Assembly, may be best carried out through a deliberative and
22 specific legislative process.

23 (b) It is the intention of the General Assembly that:

24 (1) The 2010 Special Council on Tax Reform and Fairness for Georgians created in Code
25 Section 28-12-2 shall during 2010 conduct a thorough study of the state's current revenue

26 structure and make a report of its findings and recommendations for legislation to the
27 Speaker of the House and the Lieutenant Governor no later than January 10, 2011;
28 (2) The Special Joint Committee on Georgia Revenue Structure created in Code Section
29 28-12-3 shall during the 2011 legislative session cause to be introduced in the House of
30 Representatives one or more bills or resolutions incorporating without significant changes
31 the recommendations of the council, and such legislation shall, after its introduction, be
32 referred directly and only to the special joint committee;
33 (3) If the special joint committee recommends that one or more bills or resolutions
34 referred to it do pass or do pass by committee substitute, the measure or measures
35 recommended by the special joint committee shall then be in order for consideration only
36 by the House of Representatives at any time fixed by the Speaker of the House. Any such
37 bill or resolution shall be reported directly to the floor of the House and shall receive an
38 up or down vote as reported from the special joint committee without amendment;
39 (4) If one or more bills or resolutions referred by the special joint committee are passed
40 by the House of Representatives, the measure or measures shall then be in order for
41 consideration only by the Senate at any time fixed by the President of the Senate. Any
42 such bill or resolution shall be reported directly to the floor of the Senate and shall
43 receive an up or down vote as reported from the House without amendment;
44 (5) Any bills or resolutions considered as provided for in this Code section shall be read
45 three times on three separate days in each house and shall be considered in compliance
46 with all other requirements of the Constitution;
47 (6) The rules of the Senate and the House of Representatives for the 2011 legislative
48 session may, as adopted or as amended, contain such provisions as may be necessary or
49 appropriate to comply with the legislative process specified by this Code section.

50 28-12-2.

51 (a) There is created the 2010 Special Council on Tax Reform and Fairness for Georgians
52 which shall consist of 11 members as follows:

53 (1) Four economists: Dr. David Sjoquist of Georgia State University, Dr. Jeffrey
54 Humphreys of the University of Georgia, Dr. Roger Tutterow of Mercer University, and
55 Dr. Christine Ries of Georgia Tech;

56 (2) Governor Sonny Perdue;

57 (3) The 2010 chairperson of the Georgia Chamber of Commerce and the 2010 Georgia
58 chairperson of the National Federation of Independent Business; and

59 (4) Two members appointed by the Lieutenant Governor and two members appointed
60 by the Speaker of the House.

61 (b) Any member of the council unable to serve shall be replaced at the discretion of the
 62 Speaker of the House and the Lieutenant Governor;

63 (c) All departments and agencies of the state, including the Department of Revenue, shall,
 64 upon request of the council or the Governor, provide requested services, information, and
 65 staff support for the council, notwithstanding any other law to the contrary.

66 (d) Members of the council shall receive no compensation for their services, except that
 67 any members who are state officers or employees may be reimbursed for expenses incurred
 68 in the performance of their duties by the agency or department in which they serve as an
 69 officer or employee.

70 28-12-3.

71 (a) There is created the Special Joint Committee on Georgia Revenue Structure which
 72 shall consist of 12 members as follows:

73 (1) The President Pro Tempore of the Senate and the Speaker Pro Tempore of the House
 74 of Representatives;

75 (2) The majority leader of the Senate and the majority leader of the House of
 76 Representatives;

77 (3) The minority leader of the Senate and the minority leader of the House of
 78 Representatives;

79 (4) The chairpersons of the Senate Finance Committee and the House Committee on
 80 Ways and Means;

81 (5) Two members of the Senate to be appointed by the President of the Senate, one from
 82 the majority party and one from the minority party; and

83 (6) Two members of the House of Representatives to be appointed by the Speaker of the
 84 House, one from the majority party and one from the minority party.

85 (b) The chairpersons of the Senate Finance Committee and the House Committee on Ways
 86 and Means shall serve as co-chairpersons of the special joint committee.

87 28-12-4.

88 This chapter shall stand repealed by operation of law on July 1, 2012."

89 **SECTION 2.**

90 This Act shall become effective upon its approval by the Governor or upon its becoming law
 91 without such approval.

92 **SECTION 3.**

93 All laws and parts of laws in conflict with this Act are repealed.