

## House Resolution 442

By: Representatives Day of the 163<sup>rd</sup>, Stephens of the 164<sup>th</sup>, Parrish of the 156<sup>th</sup>, Levitas of the 82<sup>nd</sup>, Scott of the 153<sup>rd</sup>, and others

## A RESOLUTION

- 1 Creating the House Study Committee on the Review, Evaluation, and Analysis of State Tax  
2 Exemptions; and for other purposes.
- 3 WHEREAS, the purpose of tax exemptions should be to promote certain activities which are  
4 beneficial to the overall economy of the State of Georgia; and
- 5 WHEREAS, there are numerous and varied tax exemptions throughout the Official Code of  
6 Georgia Annotated, and these provisions have evolved over many decades; and
- 7 WHEREAS, there has not been in the past decade or longer a formal or comprehensive study  
8 of tax exemptions for the purpose of assuring consistent, effective, and equitable distribution  
9 of such exemptions or making recommendations for the repeal of or any changes or additions  
10 to these provisions; and
- 11 WHEREAS, Georgia's businesses and the overall economy may be negatively affected by  
12 the application of outdated tax exemptions and, similarly, Georgia's economy may be  
13 positively affected by the expansion of existing tax exemptions or the development of new  
14 tax exemptions; and
- 15 WHEREAS, the uncertain economic times currently facing the Georgia General Assembly  
16 warrant a greater examination of existing tax exemptions, a deliberate assessment of the  
17 value of such exemptions, and a clear understanding of which tax exemptions will help to  
18 stimulate our state's economy and benefit all Georgians by helping to create jobs.
- 19 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
20 there is created the House Study Committee on the Review, Evaluation, and Analysis of State  
21 Tax Exemptions to be composed of eight members of the House of Representatives to be  
22 appointed by the Speaker of the House of Representatives. The Speaker shall designate a

23 member of the committee as chairperson of the committee. The chairperson shall call all  
24 meetings of the committee.

25 BE IT FURTHER RESOLVED that the committee shall undertake a study of Georgia's tax  
26 exemption laws generally and the application of these laws to Georgia's businesses and the  
27 citizens of this state. The committee shall specifically review the origins of all existing state  
28 tax exemptions, determine the actual value of each such exemption to the state's economy,  
29 provide for a means-based method of establishing exemption-to-value ratio, and make  
30 recommendations regarding the repeal, amendment, or enactment of tax exemptions to the  
31 Speaker of the House of Representatives and all committee chairpersons of standing  
32 committees of the House of Representatives. The committee shall make recommendations  
33 for changes in legislation, shall provide copies of proposed legislation to be prepared by the  
34 Office of Legislative Counsel, and shall recommend any other action or make such report  
35 which the study committee deems appropriate.

36 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
37 needs, and issues mentioned above or related thereto and recommend any action or  
38 legislation which the committee deems necessary or appropriate. The committee may  
39 conduct such meetings at such places and at such times as it may deem necessary or  
40 convenient to enable it to exercise fully and effectively its powers, perform its duties, and  
41 accomplish the objectives and purposes of this resolution. The members of the committee  
42 shall receive the allowances provided for in Code Section 28-1-8 of the Official Code of  
43 Georgia Annotated. The allowances authorized by this resolution shall not be received by  
44 any member of the committee for more than five days unless additional days are authorized.  
45 The funds necessary to carry out the provisions of this resolution shall come from the funds  
46 appropriated to the House of Representatives. In the event the committee makes a report of  
47 its findings and recommendations, with suggestions for proposed legislation, if any, such  
48 report shall be made on or before August 31, 2009, at which time the committee shall stand  
49 abolished.