

House Resolution 442

By: Representatives Day of the 163rd, Stephens of the 164th, Parrish of the 156th, Levitas of the 82nd, Scott of the 153rd, 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12 the application of outdated tax exemptions and, similarly, Georgia's economy may be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.