

Senate Resolution 453

By: Senator Johnson of the 1st

A RESOLUTION

1 Creating the Georgia Tax Reform Commission of 2009; providing for access by the
2 commission and its staff to certain otherwise confidential Department of Revenue
3 information; and for other purposes.

4 WHEREAS, the population and economy of the State of Georgia has undergone dynamic
5 growth during the last several decades and current projections show continued growth
6 throughout the 21st Century; and

7 WHEREAS, changes in Georgia's economy have created the potential for a more diverse
8 revenue mix for the state and local governments; and

9 WHEREAS, the reliance on traditional tax revenue sources, when coupled with the rapid
10 increase in the demand for governmental services, has yielded a strained revenue structure
11 unable to respond to current and future fiscal needs in a balanced, equitable fashion and has
12 increasingly troubled and financially burdened the individual taxpayers of the state; and

13 WHEREAS, the various inequities and imperfections cannot be ignored as the tax burden on
14 the citizens of our state rises; and

15 WHEREAS, the revenue structure of Georgia, like that of other states, has received only
16 sporadic, piecemeal revision over the years, and these changes too frequently have been
17 made in an isolated context without due regard for the overall tax system and the principle
18 of neutrality; and

19 WHEREAS, the last comprehensive review of the revenue structure of Georgia was made
20 by the Joint Study Commission on Revenue Structure created pursuant to Ga. L. 1993, p.
21 1965; and

22 WHEREAS, the ideal tax structure necessarily varies from state to state depending on the
23 employment mix, the economic base, and the developmental patterns in the particular state,
24 and each of these variables has changed significantly in Georgia in the absence of a current
25 comprehensive and exhaustive review and study of the consequences and fairness of the
26 resulting system; and

27 WHEREAS, the goal of designing a balanced tax system with the fewest inequities will
28 enable decisions of individuals and businesses with respect to location, investment, and
29 spending to proceed unclouded by or be minimally influenced by tax consequences.

30 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF
31 GEORGIA:

32 **SECTION 1.**

33 There is created the Georgia Tax Reform Commission of 2009. The commission shall be
34 composed of 18 members as follows:

35 (a) Six members of the House of Representatives to be appointed by the Speaker of the
36 House of Representatives, one of whom shall be the chairperson of the House Committee
37 on Ways and Means;

38 (b) Six members of the Senate to be appointed by the President of the Senate, one of whom
39 shall be the chairperson of the Senate Finance Committee; and

40 (c) Six members to be appointed by the Governor.

41 **SECTION 2.**

42 The commission shall conduct a comprehensive and exhaustive study of the tax laws and tax
43 policy of this state with a view toward modernizing and revitalizing the revenue structure so
44 as to create an equitable and flexible tax system which properly balances the taxes based on
45 fixed wealth, current expenditures, and current flow of income.

46 **SECTION 3.**

47 The chairperson of the House Committee on Ways and Means shall serve as the
48 cochairperson of the commission and the chairperson of the Senate Finance Committee shall
49 serve as cochairperson of the commission. The commission shall meet upon the call of the
50 cochairpersons.

51 **SECTION 4.**

52 The commission may request and, upon such request, shall be afforded the assistance and
53 cooperation of the State Revenue Department, the Department of Law, the Institute of
54 Government, and each other agency or institution of the state.

55 **SECTION 5.**

56 The commission is encouraged to seek the active cooperation and assistance in its work of
57 the Georgia Municipal Association, the Association County Commissioners of Georgia, the
58 Business Council of Georgia, the Georgia Farm Bureau, the Georgia League of Women
59 Voters, Common Cause, the Georgia Forestry Commission, the Georgia Society of Certified
60 Public Accountants, the Georgia School Boards Association, the Tax Section of the State Bar
61 of Georgia, and other interested organizations and individuals, and the commission is
62 expressly encouraged to take advantage of the expertise and experience in matters affecting
63 taxation and tax policy which is available through institutions of higher learning in this state.

64 **SECTION 6.**

65 The commission may conduct such meetings at such places and at such times as it may deem
66 necessary or convenient to enable it to exercise fully and effectively its powers, perform its
67 duties, and accomplish the objectives and purposes of this resolution. The legislative
68 members of the committee shall receive the allowances provided for in Code Section 28-1-8
69 of the Official Code of Georgia Annotated. Citizen members shall receive a daily expense
70 allowance in the amount specified in subsection (b) of Code Section 45-7-21 of the Official
71 Code of Georgia Annotated as well as the mileage or transportation allowance authorized for
72 state employees. Members of the committee who are state officials, other than legislative
73 members, and state employees shall receive no compensation for their services on the
74 commission, but they shall be reimbursed for expenses incurred by them in the performance
75 of their duties as members of the commission in the same manner as they are reimbursed for
76 expenses in their capacities as state officials or employees. The funds necessary for the
77 reimbursement of the expenses of state officials, other than legislative members, and state
78 employees shall come from funds appropriated to or otherwise available to their respective
79 departments. All other funds necessary to carry out the provisions of this resolution shall
80 come from funds appropriated to the Senate and the House of Representatives. The expenses
81 and allowances authorized by this resolution shall not be received by any member of the
82 commission for more than ten days unless additional days are authorized.

83

SECTION 7.

84 (a) Employees or agents of the commission may inspect, duplicate, take information from,
85 and disseminate confidential materials, confidential documents, and other confidential
86 information within the custody of the Department of Revenue or the state revenue
87 commissioner but may do so only when acting in accordance with the following limitations:

88 (1) No employee or agent of the commission may have such access to confidential
89 materials, confidential documents, or other confidential information unless he or she is
90 acting within the reasonable limitations guaranteeing against unauthorized disclosure of
91 such materials, documents, and information as are agreed to in writing by the state
92 revenue commissioner and the cochairpersons of the commission;

93 (2) No employee or agent of the commission may have such access unless his or her
94 name is certified in writing to the state revenue commissioner by the cochairpersons of
95 the commission; and

96 (3) No confidential information or confidential document obtained by, or coming into
97 the possession of, an employee or agent of the commission as provided in this section
98 may be disseminated to any other person except an employee or agent of the commission
99 whose name has been certified to the state revenue commissioner as provided in
100 paragraph (2) of this subsection or to an authorized employee of the Department of
101 Revenue, except that the employee and the commission may publish statistical
102 information taken from such materials, documents, and other information when the
103 publication does not reveal the name or identity of any particular taxpayers. Any
104 unauthorized disclosure of such confidential materials, confidential documents, and other
105 confidential information except as provided in this paragraph shall subject the offending
106 employee or agent to the same penalties specified by law for unauthorized disclosure of
107 confidential information by an agent or employee of the Department of Revenue.

108 (b) The provisions of this section, to the extent of any conflict, shall supersede the
109 provisions of any other law to the contrary.

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SECTION 8.

111 The commission shall make a comprehensive report of its findings, recommendations, and
112 suggestions of proposed legislation to the 2011 session of the General Assembly. The
113 commission shall be abolished on January 1, 2011.

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SECTION 9.

115 This resolution shall become effective upon its approval by the Governor or upon its
116 becoming law without such approval. Appointments to the commission shall be made as

117 provided in this resolution as soon as practicable after its approval or otherwise becoming
118 a law.