

Senate Resolution 453

By: Senator Johnson of the 1st

**ADOPTED SENATE**

**A RESOLUTION**

1 Creating the Georgia Tax Reform Commission of 2009; and for other purposes.

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

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

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

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

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

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

20 WHEREAS, the ideal tax structure necessarily varies from state to state depending on the  
21 employment mix, the economic base, and the developmental patterns in the particular state,  
22 and each of these variables has changed significantly in Georgia in the absence of a current

23 comprehensive and exhaustive review and study of the consequences and fairness of the  
24 resulting system; and

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

28 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF  
29 GEORGIA:

30 **SECTION 1.**

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

33 (a) Six members to be appointed by the Speaker of the House of Representatives at least  
34 one of whom shall be a taxpaying member of the public who shall represent the interest of  
35 citizen taxpayers of Georgia;

36 (b) Six members to be appointed by the President of the Senate at least one of whom shall  
37 be a taxpaying member of the public who shall represent the interest of citizen taxpayers of  
38 Georgia; and

39 (c) Six members to be appointed by the Governor at least one of whom shall be a taxpaying  
40 member of the public who shall represent the interest of citizen taxpayers of Georgia.

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 Governor shall appoint a member of the commission to serve as the chairperson of the  
48 commission. The commission shall meet upon the call of the chairperson.

49 **SECTION 4.**

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

53

**SECTION 5.**

54 The commission is encouraged to seek the active cooperation and assistance in its work of the  
55 Georgia Municipal Association, the Association County Commissioners of Georgia,  
56 Americans for Prosperity, Americans for Fair Taxation, Americans for Tax Reform, Citizens  
57 Against Government Waste, National Federation of Independent Business, Georgia Chamber  
58 of Commerce, Georgia Public Policy Foundation, Freedom Works, Georgia Association of  
59 Realtors, Homebuilders Association of Georgia, Georgia Agribusiness Council, Georgia Farm  
60 Bureau, Traditional Manufacturers Association of Georgia, Georgia Budget and Policy  
61 Institute, Georgia State University Fiscal Research Center, the Georgia Farm Bureau  
62 Federation, the Georgia League of Women Voters, Common Cause, the Georgia Forestry  
63 Commission, the Georgia Society of Certified Public Accountants, the Georgia School Boards  
64 Association, the Tax Section of the State Bar of Georgia, and other interested organizations  
65 and individuals, and the commission is expressly encouraged to take advantage of the  
66 expertise and experience in matters affecting taxation and tax policy which is available  
67 through institutions of higher learning in this state.

68

**SECTION 6.**

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

87

**SECTION 7.**

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

91

**SECTION 8.**

92 This resolution shall become effective upon its approval by the Governor or upon its  
93 becoming law without such approval. Appointments to the commission shall be made as  
94 provided in this resolution as soon as practicable after its approval or otherwise becoming a  
95 law.