

The Senate Finance Committee offered the following substitute to SR 28:

#### A RESOLUTION

1 Creating the Senate State Fair Tax Study Committee; to provide for duties and  
2 responsibilities of the committee; and for other purposes.

3 WHEREAS, Georgia is reviewing its taxation structure and the appropriateness of its various  
4 forms of taxation; and

5 WHEREAS, one of the ideas for tax reform nationally is the implementation of the Fair Tax;  
6 and

7 WHEREAS, the implementation of the Fair Tax at the state level should be considered as one  
8 of the methods of reforming the current system of taxation in Georgia; and

9 WHEREAS, it would be beneficial for a study to be undertaken of the Fair Tax on the state  
10 level to determine if it would be appropriate for Georgia.

11 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that there is created the Senate  
12 State Fair Tax Study Committee to be composed of the chairperson of the Senate Finance  
13 Committee and four members of the Senate to be appointed by the President of the Senate.  
14 The chairperson of the Senate Finance Committee shall serve as chairperson of the  
15 committee. The committee shall meet at the call of the chairperson.

16 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
17 needs, issues, and problems mentioned above or related thereto and recommend any action  
18 or legislation which the committee deems necessary or appropriate. The committee may  
19 conduct such meetings at such places and at such times as the chairperson may deem  
20 necessary or convenient to enable it to exercise fully and effectively its powers, perform its  
21 duties, and accomplish the objectives and purposes of this resolution. The members of the  
22 committee shall receive the allowances authorized for legislative members of interim  
23 legislative committees from the funds appropriated to the Senate but shall receive the same

24 for not more than five days unless additional days are authorized. All other funds necessary  
25 to carry out the provisions of this resolution shall come from funds appropriated to the  
26 Senate.

27 BE IT FURTHER RESOLVED that in the event the committee makes a report of its findings  
28 and recommendations, with suggestions for proposed legislation, if any, such report shall be  
29 made on or before December 31, 2012. The committee shall stand abolished on  
30 December 31, 2012.