

Senate Resolution 43

By: Senators Albers of the 56th, Thompson of the 14th and Hill of the 32nd

A RESOLUTION

1 Creating the Senate Special Tax Exemption Study Committee; and for other purposes.

2 WHEREAS, the purpose of tax exemptions should be to promote certain activities which are
3 beneficial to the overall economy of the State of Georgia; and

4 WHEREAS, there are numerous and varied tax exemptions throughout the Official Code of
5 Georgia Annotated, and these provisions have evolved over many decades; and

6 WHEREAS, there has not been in the past decade or longer a formal or comprehensive study
7 of tax exemptions for the purpose of assuring consistent, effective, and equitable distribution
8 of such exemptions or making recommendations for the repeal of or any changes or additions
9 to these provisions; and

10 WHEREAS, Georgia's businesses and the overall economy may be negatively affected by
11 the application of outdated tax exemptions and, similarly, Georgia's economy may be
12 positively affected by the expansion of existing tax exemptions or the development of new
13 tax exemptions; and

14 WHEREAS, the uncertain economic times currently facing the Georgia General Assembly
15 warrant a greater examination of existing tax exemptions, a deliberate assessment of the
16 value of such exemptions, and a clear understanding of which tax exemptions will help to
17 stimulate our state's economy and benefit all Georgians by helping to create jobs.

18 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE:

19 (1) **Creation of Senate study committee.** There is created the Senate Special Tax
20 Exemption Study Committee.

21 (2) **Members and officers.** The committee shall be composed of six members of the
22 Senate to be appointed by the President of the Senate. The President of the Senate shall
23 designate a member of the committee as chairperson of the committee.

24 (3) **Powers and duties.** The committee shall work with the Department of Revenue and
25 other public or private agencies and institutions to examine the costs and benefits of all
26 state tax exemptions and specifically recommend any action or legislation which the
27 committee deems necessary or appropriate. In particular, the committee shall recommend
28 whether to maintain, modify, or repeal any existing exemptions from state sales taxes and
29 state income taxes.

30 (4) **Meetings.** The chairperson shall call all meetings of the committee. The committee
31 may conduct such meetings at such places and at such times as it may deem necessary or
32 convenient to enable it to exercise fully and effectively its powers, perform its duties, and
33 accomplish the objectives and purposes of this resolution.

34 (5) **Allowances and funding.** The legislative members of the committee shall receive
35 the allowances provided for in Code Section 28-1-8 of the Official Code of Georgia
36 Annotated. The allowances authorized by this resolution shall not be received by any
37 member of the committee for more than five days unless additional days are authorized.
38 Funds necessary to carry out the provisions of this resolution shall come from funds
39 appropriated to the Senate.

40 (6) **Report.**

41 (A) In the event the committee adopts any specific findings or recommendations that
42 include suggestions for proposed legislation, the chairperson shall file a report of the
43 same prior to the date of abolishment specified in this resolution, subject to
44 subparagraph (C) of this paragraph.

45 (B) In the event the committee adopts a report that does not include suggestions for
46 proposed legislation, the chairperson shall file the report, subject to subparagraph (C)
47 of this paragraph.

48 (C) No report shall be filed unless the same has been approved prior to the date of
49 abolishment specified in this resolution by majority vote of a quorum of the committee.
50 A report so approved shall be signed by the chairperson of the committee and filed with
51 the Secretary of the Senate.

52 (D) In the absence of an approved report, the chairperson may file with the Secretary
53 of the Senate a copy of the minutes of the meetings of the committee in lieu thereof.

54 (7) **Abolishment.** The committee shall stand abolished on December 1, 2015.