

## House Resolution 1258

By: Representatives Blackmon of the 146<sup>th</sup>, Knight of the 130<sup>th</sup>, Houston of the 170<sup>th</sup>, Harrell of the 106<sup>th</sup>, and Bentley of the 139<sup>th</sup>

## A RESOLUTION

1 Creating the House Study Committee on Equitable Taxation under Business and Occupation  
2 Taxes and Fees; and for other purposes.

3 WHEREAS, counties and municipalities in this state are authorized to levy various taxes and  
4 fees, generally referred to as occupation taxes or fees, by Article 1 of Chapter 13 of Title 48  
5 of the Official Code of Georgia Annotated; and

6 WHEREAS, the original provisions were only applicable to professionals such as attorneys,  
7 accountants, and physicians; and

8 WHEREAS, over time the General Assembly has added numerous new types of business or  
9 occupations that are subject to the levy of an occupation tax; and

10 WHEREAS, over time the General Assembly has developed several different formulas that  
11 cities and counties utilize in determining the amount to assess a business or occupation under  
12 the tax; and

13 WHEREAS, some businesses and occupations have even been given the authority to elect  
14 the amount of tax it wants to pay, while others are assessed under complex formulas adopted  
15 by the counties or municipalities; and

16 WHEREAS, there is a pressing need for a comprehensive study of the various taxes and fees  
17 levied by counties and municipalities under Article 1 of Chapter 13 of Title 48 of the Official  
18 Code of Georgia Annotated in order to determine if all businesses and occupations are being  
19 treated equitably under those provisions.

20 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES:  
21 (1) **Creation of House study committee.** There is created the House Study Committee  
22 on Equitable Taxation under Business and Occupation Taxes and Fees.

23 (2) **Members and officers.** The committee shall be composed of five members of the  
24 House of Representatives to be appointed by the Speaker of the House of  
25 Representatives. The Speaker shall designate a member of the committee as chairperson  
26 of the committee.

27 (3) **Powers and duties.** The committee shall undertake a study of the conditions, needs,  
28 issues, and problems mentioned above or related thereto and recommend any action or  
29 legislation which the committee deems necessary or appropriate.

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.**

35 (A) Members of the committee who are members of the General Assembly shall  
36 receive the allowances provided for in Code Section 28-1-8 of the Official Code of  
37 Georgia Annotated.

38 (B) The allowances authorized by this resolution shall not be received by any member  
39 of the committee for more than five days unless additional days are authorized. Funds  
40 necessary to carry out the provisions of this resolution shall come from funds  
41 appropriated to the House of Representatives.

42 (6) **Report.**

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

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

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

54 (D) In the absence of an approved report, the chairperson may file with the Clerk of the  
55 House of Representatives a copy of the minutes of the meetings of the committee in lieu  
56 thereof.

57 (7) **Abolishment.** The committee shall stand abolished on December 1, 2018.