

The House Committee on Budget & Fiscal Affairs Oversight offers the following substitute to SB 148:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 28 of the Official Code of Georgia Annotated, relating to the General  
2 Assembly, so as to create the 2021 Special Council on Tax Reform and Fairness for  
3 Georgians and the Special Joint Committee on Georgia Revenue Structure; to state legislative  
4 findings and intent; to make provisions relative to legislative procedure for consideration of  
5 legislation recommended by the council and the special joint committee; to provide for  
6 related matters; to provide for automatic repeal; to provide an effective date; to repeal  
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Title 28 of the Official Code of Georgia Annotated, relating to the General Assembly, is  
11 amended by adding a new chapter to read as follows:

12 "CHAPTER 12

13 28-12-1.

14 (a) The General Assembly finds and determines that:

S. B. 148 (SUB)

(1) It has been many years since there has been any systematic study of the State of Georgia's revenue structure, and there exists a need for such study today;

(2) Such study and the formulation of recommendations for tax structure changes which may be recommended as a result can be best carried out through the council established by this chapter; and

(3) Enactment of the recommendations from such process, if deemed appropriate at the 2022 session of the General Assembly, may be best carried out through a deliberative and specific legislative process.

(b) It is the intention of the General Assembly that:

(1) The 2021 Special Council on Tax Reform and Fairness for Georgians created in Code Section 28-12-2 shall during 2021 conduct a thorough study of the state's current revenue structure and make a report of its findings and recommendations for legislation to the Speaker of the House of Representatives and the Lieutenant Governor no later than January 10, 2022;

(2) The Special Joint Committee on Georgia Revenue Structure created in Code Section 28-12-3 shall during the 2022 legislative session cause to be introduced in the House of Representatives one or more bills or resolutions incorporating without significant changes the recommendations of the council, and such legislation shall, after its introduction, be referred directly and only to the special joint committee;

(3) If the special joint committee recommends that one or more bills or resolutions referred to it do pass or do pass by committee substitute, the measure or measures recommended by the special joint committee shall then be in order for consideration only by the House of Representatives at any time fixed by the Speaker of the House of Representatives. Said bill or resolution shall be reported directly to the floor of the House of Representatives and shall receive an up or down vote as reported from the special joint committee without amendment;

41 (4) If one or more bills or resolutions referred by the special joint committee are passed  
42 by the House of Representatives, the measure or measures shall then be in order for  
43 consideration only by the Senate at any time fixed by the President of the Senate. Said  
44 bill or resolution shall be reported directly to the floor of the Senate and shall receive an  
45 up or down vote as reported from the House of Representatives without amendment;  
46 (5) Any bills or resolutions considered as provided for in this Code section shall be read  
47 three times on three separate days in each house and shall be considered in compliance  
48 with all other requirements of the Georgia Constitution; and  
49 (6) The rules of the Senate and the House of Representatives for the 2022 legislative  
50 session may, as adopted or as amended, contain such provisions as may be necessary or  
51 appropriate to comply with the legislative process specified by this Code section.

52 28-12-2.

53 (a) There is created the 2021 Special Council on Tax Reform and Fairness for Georgians  
54 which shall consist of 10 members and two ex officio, nonvoting members as follows:

55 (1) Three economists to be appointed one each by the Governor, Lieutenant Governor,  
56 and the Speaker of the House of Representatives;

57 (2) Governor Brian Kemp, or his designee;

58 (3) A nonpartisan fiscal expert jointly agreed to by the minority leaders of the House of  
59 Representatives and the Senate;

60 (4) The 2021 Georgia state director for the National Federation of Independent Business;

61 (5) Two members appointed by the Lieutenant Governor and two members appointed  
62 by the Speaker of the House of Representatives;

63 (6) The president of the Metro Atlanta Chamber of Commerce, or his or her designee,  
64 who may serve as an ex officio, nonvoting member; and

65 (7) The commissioner of the Department of Economic Development, or his or her  
66 designee, who may serve as an ex officio, nonvoting member.

(b) Any member of the council unable to serve shall be replaced at the discretion of the Speaker of the House of Representatives and the Lieutenant Governor;

(c) All departments and agencies of the state shall, upon request of the council or the Governor, provide requested services, information, and staff support for the council, notwithstanding any other law to the contrary.

(d) Members of the council shall receive no compensation for their services, except that any members who are state officers or employees may be reimbursed for expenses incurred in the performance of their duties by the agency or department in which they serve as an officer or employee.

28-12-3.

(a) There is created the Special Joint Committee on Georgia Revenue Structure which shall consist of 12 members as follows:

(1) The President Pro Tempore of the Senate and the Speaker Pro Tempore of the House of Representatives;

(2) The majority leader of the Senate and the majority leader of the House of Representatives;

(3) The minority leader of the Senate and the minority leader of the House of Representatives;

(4) The chairpersons of the Senate Finance Committee and the House Committee on Ways and Means;

(5) Two members of the Senate to be appointed by the President of the Senate, one from the majority party and one from the minority party; and

(6) Two members of the House of Representatives to be appointed by the Speaker of the House of Representatives, one from the majority party and one from the minority party.

(b) The chairpersons of the Senate Finance Committee and the House Committee on Ways and Means shall serve as cochairpersons of the special joint committee.

93 28-12-4.

94 This chapter shall stand repealed by operation of law on July 1, 2023."

95 **SECTION 2.**

96 This Act shall become effective upon its approval by the Governor or upon its becoming law  
97 without such approval.

98 **SECTION 3.**

99 All laws and parts of laws in conflict with this Act are repealed.