

## Senate Resolution 386

By: Senators Moore of the 53rd, Dolezal of the 27th, Strickland of the 42nd, Anavitarte of the 31st, Gooch of the 51st and others

**ADOPTED SENATE**

## A RESOLUTION

- 1 Creating the Senate State FairTax Study Committee; and for other purposes.
- 2 WHEREAS, Georgia is reviewing its taxation structure and the appropriateness of its various  
3 forms of taxation; and
- 4 WHEREAS, one of the ideas for tax reform nationally is the implementation of the FairTax;  
5 and
- 6 WHEREAS, the implementation of the FairTax at the state level should be considered one  
7 of the methods of reforming the current system of taxation in Georgia; and
- 8 WHEREAS, it would be beneficial for a study to be undertaken of the FairTax on the state  
9 level to determine if it would be appropriate for Georgia.
- 10 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE:
- 11 (1) **Creation of Senate study committee.** There is created the Senate State FairTax  
12 Study Committee.
- 13 (2) **Members and officers.** The committee shall be composed of the chairperson of the  
14 Senate Finance Committee and four members of the Senate to be appointed by the

15 President of the Senate. The chairperson of the Senate Finance Committee shall serve  
16 as chairperson of the committee.

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

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

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

30 (6) **Report.**

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

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

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

- 42 (D) In the absence of an approved report, the chairperson may file with the Secretary  
43 of the Senate a copy of the minutes of the meetings of the committee in lieu thereof.
- 44 (7) **Abolishment.** The committee shall stand abolished on December 1, 2025.