

## House Resolution 1888

By: Representatives Kelley of the 16<sup>th</sup>, Powell of the 171<sup>st</sup>, Harrell of the 106<sup>th</sup>, Jasperse of the 11<sup>th</sup>, Battles of the 15<sup>th</sup>, and others

## A RESOLUTION

1 Creating the House Study Committee on Inequity and Discrimination in the Georgia Revenue  
2 Code; and for other purposes.

3 WHEREAS, the Georgia Revenue Code contains hundreds of tax exemptions and tax credits;  
4 and

5 WHEREAS, some products are exempted from sales tax, some businesses and individuals  
6 receive credits against income tax, and certain owners and classes of real property are exempt  
7 from ad valorem taxation; and

8 WHEREAS, for the purposes of preventing inequities and discrimination by the various  
9 exemptions, deductions, and credits offered in the Georgia Revenue Code, it is imperative  
10 that each of these tax breaks are periodically reexamined.

11 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES:

12 (1) **Creation of House study committee.** There is created the House Study Committee  
13 on Inequity and Discrimination in the Georgia Revenue Code.

14 (2) **Members and officers.** The committee shall be composed of five members of the  
15 House of Representatives to be appointed by the Speaker of the House of  
16 Representatives. The Speaker shall designate a member of the committee as chairperson  
17 of the committee.

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

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

25 (5) **Allowances and funding.**

26 (A) The legislative members of the committee shall receive the allowances provided  
27 for in Code Section 28-1-8 of the Official Code of Georgia Annotated.

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

32 (6) **Report.**

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

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

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

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

47 (7) **Abolishment.** The committee shall stand abolished on December 1, 2016.