

Senate Resolution 147

By: Senators Mallow of the 2nd, Watson of the 1st, Anderson of the 43rd, Beach of the 21st and Esteves of the 6th

A RESOLUTION

1 Creating the Senate Local Option Sales Tax Study Committee; and for other purposes.

2 WHEREAS, local politics may affect the determination of local option sales tax agreements;
3 and

4 WHEREAS, such politics could prove harmful to the interests of local residents; and

5 WHEREAS, new guardrails should be established governing the determination of local
6 option sales tax agreements.

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

8 (1) **Creation of Senate study committee.** There is created the Senate Local Option
9 Sales Tax Study Committee.

10 (2) **Members and officers.** The committee shall be composed of seven members of the
11 Senate to be appointed by the President of the Senate. The President shall also appoint
12 an additional two nonlegislative members of the committee. The President shall
13 designate a legislative member of the committee as chairperson of the committee.

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

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

21 (5) **Allowances, expenses, and funding.**

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

24 (B) Members of the committee who are state officials, other than legislative members,
25 or who are state employees shall receive no compensation for their services on the
26 committee, but they may be reimbursed for expenses incurred by them in the
27 performance of their duties as members of the committee in the same manner as they
28 are reimbursed for expenses in their capacities as state officials or employees.

29 (C) Members of the committee who are not legislators, state officials, or state
30 employees shall receive a daily expense allowance in an amount the same as that
31 specified in subsection (b) of Code Section 45-7-21 of the Official Code of Georgia
32 Annotated, as well as the mileage or transportation allowance authorized for state
33 employees.

34 (D) The allowances authorized by this resolution shall not be received by any member
35 of the committee for more than five days unless additional days are authorized. Funds
36 necessary to carry out the provisions of this resolution shall come from funds
37 appropriated to the Senate; except that funds for the reimbursement of the expenses of
38 state officials, other than legislative members, and for the reimbursement of the
39 expenses of state employees shall come from funds appropriated to or otherwise
40 available to their respective agencies.

41 **(6) Report.**

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

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

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

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

55 **(7) Abolishment.** The committee shall stand abolished on December 1, 2023.