

1 SB291  
2 136215-1  
3 By Senator Reed  
4 RFD: Finance and Taxation General Fund  
5 First Read: 09-FEB-12

2  
3  
4  
5  
6  
7  
8 SYNOPSIS: This bill would create the Alabama Sales,  
9 Use, and Lease Tax Simplification Task Force, to  
10 study the issue of streamlining and simplifying the  
11 administration and remittance of sales, use, and  
12 lease taxes. This bill would also provide for the  
13 membership and purposes of the task force.

14  
15 A BILL  
16 TO BE ENTITLED  
17 AN ACT

18  
19 To create the Alabama Sales, Use, and Lease Tax  
20 Simplification Task Force, to study the issue of streamlining  
21 and simplifying the administration and remittance of sales,  
22 use, and lease taxes; and to provide for its membership and  
23 purposes.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. The Legislature finds that the State of  
26 Alabama's requirement of separate tax returns causes a

1 significant compliance burden for many taxpayers and provides  
2 no beneficial impact on our economy.

3 Section 2. (a) The Alabama Sales, Use, and Lease Tax  
4 Simplification Task Force is hereby established to study the  
5 issue of streamlining and simplifying the administration and  
6 remittance of sales, use, and lease taxes.

7 (b) The Alabama Sales, Use, and Lease Tax  
8 Simplification Task Force shall be composed of the following  
9 members:

10 (1) The Director of the Department of Finance.

11 (2) The Commissioner of the Department of Revenue.

12 (3) Two state-licensed attorneys having  
13 specialization in tax law, one to be appointed by the Speaker  
14 of the House of Representatives and one to be appointed by the  
15 President Pro Tempore of the Senate.

16 (4) Three executive officers appointed by the  
17 Speaker of the House of Representatives, with one officer  
18 presiding over a small business employing 50 or fewer  
19 employees, one officer presiding over a medium-sized business  
20 employing between 51 and 250 employees, and one officer  
21 presiding over a corporation employing more than 250  
22 employees.

23 (5) Three executive officers appointed by the  
24 President Pro Tempore of the Senate, with one officer  
25 presiding over a small business employing 50 or fewer  
26 employees, one officer presiding over a medium-sized business  
27 employing between 51 and 250 employees, and one officer

1       presiding over a corporation employing more than 250  
2       employees.

3               (6) Two members of the House of Representatives  
4       appointed by the Speaker of the House of Representatives.

5               (7) Two members of the Senate appointed by the  
6       President Pro Tempore of the Senate.

7               (8) Two citizens of the state appointed at-large,  
8       one by the Speaker of the House of Representatives and one by  
9       the President Pro Tempore of the Senate.

10              (9) One person appointed by the Alabama League of  
11       Municipalities.

12              (10) One person appointed by the Association of  
13       County Commissions of Alabama.

14              (11) One person appointed by the Association of  
15       Alabama Tax Administrators.

16              (12) One person appointed by the Business Council of  
17       Alabama.

18              (c) Appointment and selection of members of the task  
19       force shall be made within 30 days following passage of this  
20       act.

21              (d) The task force shall hold its first meeting at a  
22       time and place as directed by the Speaker of the House of  
23       Representatives within 60 days following passage of this act.  
24       At the first meeting, the task force shall elect from its  
25       members a chair and a vice-chair. Thereafter, the task force  
26       shall meet at the call of the chair or at the call of a  
27       majority of the members.

1           (e) Each legislative member of the task force shall  
2 be entitled to his or her regular legislative compensation,  
3 his or her per diem, and travel expenses for each day he or  
4 she attends a meeting of the task force, which shall be paid  
5 out of any funds appropriated for the use of the Legislature,  
6 upon warrants drawn by the Comptroller, upon requisitions  
7 signed by the task force chair. Legislative members may not  
8 receive additional legislative compensation or per diem for a  
9 regular or special session meeting day or committee meeting  
10 day of any special or regular session, or if a member is being  
11 paid any other payments on the same dates for attendance on  
12 other state business. Non-legislative members of the task  
13 force may be reimbursed according to the policies and  
14 procedures of the respective agencies and groups represented.

15           (f) The Speaker of the House of Representatives and  
16 the President Pro Tempore of the Senate may, as necessary,  
17 appoint House and Senate staff members to provide assistance  
18 to the task force.

19           (g) The membership of the task force shall be  
20 inclusive and reflect the racial, gender, geographic,  
21 urban/rural, and economic diversity of the state.

22           (h) The task force, in all respects, shall be  
23 subject to the Alabama Open Meetings Act, Title 36, Chapter  
24 25A, Code of Alabama 1975.

25           Section 3. The task force shall complete its study  
26 and make a written report of its findings and suggestions to  
27 the Speaker of the House of Representatives and the President

1 Pro Tempore of the Senate by the third legislative day of the  
2 2013 Regular Session, at which time the task force shall stand  
3 dissolved and discharged of any further duties and  
4 liabilities.

5 Section 4. The expenses of the task force may not  
6 exceed \$1,000.

7 Section 5. This act shall become effective  
8 immediately upon its passage and approval by the Governor, or  
9 its otherwise becoming law.