

1 SJR81  
2 169694-1  
3 By Senators Hightower, Shelnutt, Bussman, Livingston, Melson,  
4 McClendon, Marsh, Glover, Brewbaker, Williams, Pittman,  
5 Waggoner, Albritton, Stutts, Whatley, Allen, and Chambliss  
6 RFD:  
7 First Read: 21-MAY-15

1 169694-1:n:05/20/2015:JET/th LRS2015-2115

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8 ESTABLISHING THE ALABAMA SIMPLIFIED FLAT TAX STUDY  
9 COMMISSION.

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11 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH  
12 HOUSES THEREOF CONCURRING, That there is established the  
13 Alabama Simplified Flat Tax Study Commission, to evaluate and  
14 make recommendations for simplifying and lowering Alabama's  
15 statutory personal and corporate income tax rates, by  
16 implementation of a Flat Tax. The commission shall be composed  
17 of the following members:

18 (1) The Speaker of the House of Representatives, or  
19 his or her designee.

20 (2) The President Pro Tempore of the Senate, or his  
21 or her designee.

22 (3) The Chair of the Senate Constitution, Ethics,  
23 and Elections Committee, who shall serve as chair of the  
24 Commission.

25 (4) The Chair of the House Constitution, Campaigns,  
26 and Elections Committee, or his or her designee.

(5) The Chair of the Senate Finance and Taxation, General Fund Committee, or his or her designee.

(6) The Chair of the House Ways and Means General Fund Committee, or his or her designee.

(7) The Chair of the Senate Finance and Taxation Education Committee, or his or her designee.

(8) The Chair of the House Ways and Means Education Committee, or his or her designee.

(9) One member of the Senate and one member of the House of Representatives, who shall be members of the minority party, to be selected by the minority leader of their respective bodies.

(10) The Commissioner of the Department of Revenue, or his or her designee.

(11) An attorney with expertise in tax law appointed by the Director of the Alabama Law Institute.

(12) A certified public accountant appointed by the Alabama Society of Certified Public Accountants.

(13) Any other technical expert who the chair of the commission believes would be helpful in accomplishing the goals of the commission.

BE IT FURTHER RESOLVED, That the goal of the commission is to examine and determine if Alabama's income tax structure should be simplified and modified to achieve a more predictable result. The commission shall be charged with the following duties and responsibilities:

(1) Upon adjournment of the 2015 Regular Legislative Session, the commission shall schedule an initial meeting to organize and discuss a plan of action to study Alabama's income tax laws and consider alternatives. The commission shall meet as necessary thereafter to achieve its goals.

(2) The commission shall publish its findings and proposals for amending the laws of Alabama and the constitution by the first day of the 2016 Regular Legislative Session, or as soon as practicable thereafter.

BE IT FURTHER RESOLVED, That, upon the request of the chair of the commission, the Secretary of the Senate, the Clerk of the House of Representatives, Legislative Fiscal Office, Alabama Law Institute, and Legislative Reference Service shall provide necessary assistance for the work of the commission, including researching, compiling information, and drafting any recommended changes to the Code of Alabama 1975 and proposed constitutional amendments for the commission. The research shall include the examination of other state's income tax laws and public input and briefings from all concerned citizens and groups.

BE IT FURTHER RESOLVED, That each legislative member of the commission shall be entitled to his or her legislative compensation, per diem, and travel expenses for each day he or she attends a meeting of the commission in accordance with Amendment 871 of the Constitution of Alabama of 1901. These

1 payments shall be paid out of any funds appropriated to the  
2 use of the Legislature.