

1 HJR8  
2 171619-1  
3 By Representatives Rogers, Moore (M) and Scott  
4 RFD: Rules  
5 First Read: 09-SEP-15

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8 ESTABLISHING THE ALABAMA FLAT TAX STUDY COMMISSION.  
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10 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH  
11 HOUSES THEREOF CONCURRING, That there is established the  
12 Alabama Flat Tax Study Commission, to evaluate and make  
13 recommendations for establishing a simplified flat tax rate  
14 for personal and corporate income taxes. The commission shall  
15 be composed of the following members:

16 (1) The Speaker of the House of Representatives, or  
17 his or her designee.

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

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

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

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

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

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

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

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

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

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

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

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

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

1                   (1) Upon adjournment of the 2015 Second Special  
2 Session, the commission shall schedule an initial meeting to  
3 organize and discuss a plan of action to study Alabama's  
4 income tax laws and consider alternatives such as a flat tax.  
5 The commission shall meet as necessary thereafter to achieve  
6 its goals.

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

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

22                  BE IT FURTHER RESOLVED, That each legislative member  
23 of the commission shall be entitled to his or her legislative  
24 compensation, per diem, and travel expenses for each day he or  
25 she attends a meeting of the commission in accordance with  
26 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.