

## House Resolution 768

By: Representatives Horner of the 3<sup>rd</sup>, Chastain of the 7<sup>th</sup>, Persinger of the 119<sup>th</sup>, Cannon of the 172<sup>nd</sup>, and Ridley of the 22<sup>nd</sup>

## A RESOLUTION

1 Creating the House Study Committee on the Elimination of State Income Tax; and for other  
2 purposes.

3 WHEREAS, as of 2023, forty-three states and the District of Columbia impose a state  
4 income tax; however, two of five states that border Georgia do not; and

5 WHEREAS, to maintain financial competitiveness with those states that do not impose a  
6 state income tax and to protect and contribute to the state's financial growth, the General  
7 Assembly seeks to modernize the existing tax structure of the state of Georgia; and

8 WHEREAS, it is worth considering any and all potential positive impacts on the economic  
9 health of this state that may result from the elimination of the state income tax; and

10 WHEREAS, eliminating the state income tax may increase the prosperity of Georgians; and

11 WHEREAS, a study committee is needed to thoroughly evaluate the potential fiscal  
12 advantages of removing the state income tax and the implications of failing to modernize the  
13 existing tax structure of this state.

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

15 (1) **Creation of House study committee.** There is created the House Study Committee  
16 on the Elimination of State Income Tax.

17 (2) **Members and officers.**

18 (A) The committee shall be composed of seven members of the House of  
19 Representatives. The Speaker of the House of Representatives shall designate a  
20 member of the committee as chairperson of the committee.

21 (B) The Speaker of the House of Representatives shall appoint five members of the  
22 House of Representatives as members of the committee.

23 (C) The chairperson of the House Committee on Ways and Means shall be a member  
24 of the committee.

25 (D) The chairperson of the House Committee on Appropriations shall be a member of  
26 the committee.

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

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

34 (5) **Allowances, expenses, and funding.** The legislative members of the committee  
35 shall receive the allowances provided for in Code Section 28-1-8 of the Official Code of  
36 Georgia Annotated. The allowances authorized by this resolution shall not be received  
37 by any member of the committee for more than five days unless additional days are  
38 authorized. Funds necessary to carry out the provisions of this resolution shall come  
39 from funds appropriated to the House of Representatives.

40       **(6) Report.**

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

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

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

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

55       **(7) Abolishment.** The committee shall stand abolished on December 1, 2024.