

Senate Bill 148

By: Senators Hufstetler of the 52nd, Miller of the 49th, Butler of the 55th, Dugan of the 30th,  
Parent of the 42nd and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 28 of the Official Code of Georgia Annotated, relating to the General  
2 Assembly, so as to create the 2021 Special Council on Tax Reform and Fairness for  
3 Georgians and the Special Joint Committee on Georgia Revenue Structure; to state legislative  
4 findings and intent; to make provisions relative to legislative procedure for consideration of  
5 legislation recommended by the council and the special joint committee; to provide for  
6 related matters; to provide for automatic repeal; to provide an effective date; to repeal  
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Title 28 of the Official Code of Georgia Annotated, relating to the General Assembly, is  
11 amended by adding a new chapter to read as follows:

12 "CHAPTER 12

13 28-12-1.

14 (a) The General Assembly finds and determines that:

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15 (1) It has been many years since there has been any systematic study of the State of  
16 Georgia's revenue structure, and there exists a need for such study today;

17 (2) Such study and the formulation of recommendations for tax structure changes which  
18 may be recommended as a result can be best carried out through the council established  
19 by this chapter; and

20 (3) Enactment of the recommendations from such process, if deemed appropriate at the  
21 2022 session of the General Assembly, may be best carried out through a deliberative and  
22 specific legislative process.

23 (b) It is the intention of the General Assembly that:

24 (1) The 2021 Special Council on Tax Reform and Fairness for Georgians created in Code  
25 Section 28-12-2 shall during 2021 conduct a thorough study of the state's current revenue  
26 structure and make a report of its findings and recommendations for legislation to the  
27 Speaker of the House of Representatives and the Lieutenant Governor no later than  
28 January 10, 2022;

29 (2) The Special Joint Committee on Georgia Revenue Structure created in Code Section  
30 28-12-3 shall during the 2022 legislative session cause to be introduced in the House of  
31 Representatives one or more bills or resolutions incorporating without significant changes  
32 the recommendations of the council, and such legislation shall, after its introduction, be  
33 referred directly and only to the special joint committee;

34 (3) If the special joint committee recommends that one or more bills or resolutions  
35 referred to it do pass or do pass by committee substitute, the measure or measures  
36 recommended by the special joint committee shall then be in order for consideration only  
37 by the House of Representatives at any time fixed by the Speaker of the House of  
38 Representatives. Said bill or resolution shall be reported directly to the floor of the House  
39 of Representatives and shall receive an up or down vote as reported from the special joint  
40 committee without amendment;

- 41 (4) If one or more bills or resolutions referred by the special joint committee are passed  
42 by the House of Representatives, the measure or measures shall then be in order for  
43 consideration only by the Senate at any time fixed by the President of the Senate. Said  
44 bill or resolution shall be reported directly to the floor of the Senate and shall receive an  
45 up or down vote as reported from the House of Representatives without amendment;  
46 (5) Any bills or resolutions considered as provided for in this Code section shall be read  
47 three times on three separate days in each house and shall be considered in compliance  
48 with all other requirements of the Georgia Constitution; and  
49 (6) The rules of the Senate and the House of Representatives for the 2022 legislative  
50 session may, as adopted or as amended, contain such provisions as may be necessary or  
51 appropriate to comply with the legislative process specified by this Code section.

52 28-12-2.

53 (a) There is created the 2021 Special Council on Tax Reform and Fairness for Georgians  
54 which shall consist of 11 members as follows:

55 (1) Three economists to be appointed one each by the Governor, Lieutenant Governor,  
56 and the Speaker of the House of Representatives;

57 (2) Governor Brian Kemp;

58 (3) A nonpartisan fiscal expert jointly agreed to by the minority leaders of the House of  
59 Representatives and the Senate;

60 (4) The 2021 chairperson of the Georgia Chamber of Commerce and the 2021 Georgia  
61 state director for the National Federation of Independent Business; and

62 (5) Two members appointed by the Lieutenant Governor and two members appointed  
63 by the Speaker of the House of Representatives.

64 (b) Any member of the council unable to serve shall be replaced at the discretion of the  
65 Speaker of the House of Representatives and the Lieutenant Governor;

66 (c) All departments and agencies of the state shall, upon request of the council or the  
67 Governor, provide requested services, information, and staff support for the council,  
68 notwithstanding any other law to the contrary.

69 (d) Members of the council shall receive no compensation for their services, except that  
70 any members who are state officers or employees may be reimbursed for expenses incurred  
71 in the performance of their duties by the agency or department in which they serve as an  
72 officer or employee.

73 28-12-3.

74 (a) There is created the Special Joint Committee on Georgia Revenue Structure which  
75 shall consist of 12 members as follows:

76 (1) The President Pro Tempore of the Senate and the Speaker Pro Tempore of the House  
77 of Representatives;

78 (2) The majority leader of the Senate and the majority leader of the House of  
79 Representatives;

80 (3) The minority leader of the Senate and the minority leader of the House of  
81 Representatives;

82 (4) The chairpersons of the Senate Finance Committee and the House Committee on  
83 Ways and Means;

84 (5) Two members of the Senate to be appointed by the President of the Senate, one from  
85 the majority party and one from the minority party; and

86 (6) Two members of the House of Representatives to be appointed by the Speaker of the  
87 House of Representatives, one from the majority party and one from the minority party.

88 (b) The chairpersons of the Senate Finance Committee and the House Committee on Ways  
89 and Means shall serve as cochairpersons of the special joint committee.

90 28-12-4.

91 This chapter shall stand repealed by operation of law on July 1, 2023."

92 **SECTION 2.**

93 This Act shall become effective upon its approval by the Governor or upon its becoming law  
94 without such approval.

95 **SECTION 3.**

96 All laws and parts of laws in conflict with this Act are repealed.