

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 327 Session of 2017

INTRODUCED BY WHEATLEY, O'NEILL, BARBIN AND MICCARELLI, MAY 11, 2017

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, JUNE 19, 2017

A RESOLUTION

1 Establishing the select subcommittee on tax modernization and
2 reform to investigate, review and make recommendations
3 concerning the process, rates and methods by which revenue in
4 this Commonwealth is collected and assessed on taxpayers.

5 WHEREAS, The Commonwealth must collect the revenue necessary
6 to provide the functions and services required by Pennsylvania's
7 residents; and

8 WHEREAS, The system of taxation in this Commonwealth is
9 determined by the General Assembly; and

10 WHEREAS, It should be a priority of the General Assembly to
11 examine and review its system of taxation to ensure an equitable
12 and efficient means by which taxes are assessed and collected;
13 and

14 WHEREAS, It is important that this Commonwealth help
15 facilitate a fair and competitive marketplace in an ever-
16 changing global economy; and

17 WHEREAS, Employers and employees are more likely to locate
18 where taxes are consistent and represent a fair burden for the

1 purpose they are to serve; therefore be it

2 RESOLVED, That the Finance Committee of the House of  
3 Representatives be authorized and directed to establish a select  
4 subcommittee on tax modernization and reform to do the  
5 following:

6 (1) Investigate, review and make findings and  
7 recommendations regarding:

8 (i) the rates and means by which taxes are assessed  
9 and collected;

10 (ii) whether certain taxes are outdated or could be  
11 modernized to reflect the current economy; and

12 (iii) how to maintain competitiveness and reduce the  
13 overall burden on taxpayers without jeopardizing the  
14 stability of overall revenue.

15 (2) Review other states' best practices and methods for  
16 levying and collecting various taxes.

17 (3) Develop recommendations which:

18 (i) encourage equitable and fair tax policy;

19 (ii) provide certainty and uniformity for taxpayers;

20 (iii) facilitate cost-effective and economic tax  
21 collection practices; and

22 (iv) promote transparency and simplicity to aid  
23 taxpayer understanding of this Commonwealth's tax  
24 policies;

25 and be it further

26 RESOLVED, That the select subcommittee consist of ~~seven~~ NINE <--  
27 members of the Finance Committee of the House of  
28 Representatives, with ~~four~~ FIVE members appointed by the <--  
29 chairperson of the committee and ~~three~~ FOUR members appointed by <--  
30 the minority chairperson of the committee; and be it further

1       RESOLVED, That the chairperson and minority chairperson of  
2 the Finance Committee of the House of Representatives be ex  
3 officio members of the select subcommittee; and be it further

4       RESOLVED, That the chairperson of the Finance Committee of  
5 the House of Representatives appoint the chairperson of the  
6 select subcommittee from among the members of the select  
7 subcommittee; and be it further

8       RESOLVED, That the select subcommittee hold hearings, call  
9 witnesses, take testimony and make investigations at such places  
10 as it deems necessary in this Commonwealth; and be it further

11       RESOLVED, That the select subcommittee may instruct any  
12 person appearing before the committee to answer questions  
13 regarding matters properly being inquired into by the select  
14 subcommittee and to produce books, papers, records, accounts,  
15 reports and documents as the select subcommittee deems  
16 necessary, not including taxpayer data considered confidential  
17 under Federal or State law; and be it further

18       RESOLVED, That the Finance Committee of the House of  
19 Representatives assist the select subcommittee to the fullest  
20 extent possible; and be it further

21       RESOLVED, That the select subcommittee submit a report of its  
22 findings together with its recommendations for appropriate  
23 legislation or other action to the Finance Committee of the  
24 House of Representatives and to the House of Representatives no  
25 later than November 30, 2018.