

FIRST REGULAR SESSION

# HOUSE BILL NO. 726

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES COOPER (120), LAGER, GOODMAN, ICET, LIPKE,  
SUTHERLAND, SMITH (118), STEVENSON (Co-sponsors), BAKER, ST. ONGE,  
DAVIS (19) AND SHOEMAKER (8).

Read 1<sup>st</sup> time April 3, 2003, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

2189L.011

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### AN ACT

To amend chapter 21, RSMo, by adding thereto one new section relating to the joint committee on tax policy.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 21, RSMo, is amended by adding thereto one new section, to be known as section 21.810, to read as follows:

**21.810. 1. There is established a permanent joint committee of the general assembly to be known as the "Joint Committee on Tax Policy" which shall be composed of five members of the senate, appointed by the president pro tem of the senate, and five members of the house of representatives, appointed by the speaker of the house of representatives. A majority of the members of the committee shall constitute a quorum. The members shall annually select one of the members to be the chair and one of the members to be the vice chair. The general assembly by a majority vote of the elected members may discharge any or all members of the committee and select their successors. The members shall receive no additional compensation, but shall be reimbursed for actual and necessary expenses incurred by them in the performance of their duties. No major party shall be represented on the committee by more than three members from the senate nor by more than three members from the house. The committee is authorized to meet and act year round and to employ the necessary personnel within the limits of appropriations. The staff of the committee on legislative research, house research, and senate research shall provide necessary clerical, research, fiscal, and legal services to the committee, as the committee may request.**

**2. It shall be the duty of the committee:**

- 18           **(1) To make a continuing study and analysis of the current and proposed tax policy**  
19 **of this state as it relates to:**
- 20           **(a) Fairness and equity;**  
21           **(b) True economic impact;**  
22           **(c) Burden on individuals and businesses;**  
23           **(d) Effectiveness of tax expenditures;**  
24           **(e) Impact on political subdivisions of this state;**  
25           **(f) Agreements and contracts with the federal government, other states and**  
26 **territories, political subdivisions, and private entities relating to the collection and**  
27 **administration of state and local taxes and fees; and**
- 28           **(g) Compliance with the state and United States Constitution and federal and**  
29 **international law;**
- 30           **(2) To make a continuing study and review of the department of revenue, the**  
31 **department of economic development, the state tax commission, and any other state**  
32 **agency, commission, or state executive office responsible for the administration of tax**  
33 **policies, including the internal organization, management, powers, duties and functions of**  
34 **the departments, commissions, and offices;**
- 35           **(3) To study the effects of the coupling or decoupling with the federal income tax**  
36 **code as it relates to the state income tax;**
- 37           **(4) To make recommendations, as and when the committee deems fit, to the general**  
38 **assembly for legislative action or to report findings and to the departments, commissions,**  
39 **and offices for administrative or procedural changes.**
- 40           **3. All state departments, commissions, and offices responsible for the**  
41 **administration of tax policies shall cooperate with and assist the committee in the**  
42 **performance of its duties and shall make available all books, records and information**  
43 **requested. Procedures may be devised for release of confidential records to the committee**  
44 **and staff when necessary. The committee may also consult with public and private**  
45 **universities and academies, public and private organizations, and private citizens in the**  
46 **performance of its duties. The committee may contract with public and private entities,**  
47 **within the limits of appropriation, for analysis and study of current or proposed changes**  
48 **to state and local tax policy. The committee shall have the power to subpoena witnesses,**  
49 **take testimony under oath, compel the attendance of witnesses, the giving of testimony and**  
50 **the production of records.**