

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 1067, Page 1, In the title, Lines 6-7, by deleting the
2 words, "sales and use tax" and inserting in lieu thereof the word, "taxation"; and
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4 Further amend said bill, Page 1, Section A, Line 9, by inserting after all of said line the following:
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6 "21.812. 1. There is established a joint committee of the general assembly to be known as the "Joint
7 Committee on Local Taxation Oversight" which shall be composed of five members of the senate, appointed
8 by the president pro tem of the senate, and five members of the house of representatives, appointed by the
9 speaker of the house of representatives. The speaker of the house of representatives and the president pro tem
10 of the senate shall designate the respective majority members. The minority leader of the house and the
11 minority leader of the senate shall designate the respective minority members. No major party shall be
12 represented on the committee by more than three members from the senate nor by more than three members
13 from the house. The committee is authorized to meet and act year round. The members shall annually select
14 one of the members to be the chair and one of the members to be the vice chair. A majority of the members of
15 the committee shall constitute a quorum. The staff of house research and senate research shall provide
16 necessary clerical, research, fiscal, and legal services to the committee, as the committee may request.

17 2. It shall be the duty of the committee to make a complete study and analysis of the current and
18 proposed tax policy, structure, and practices of any county with a charter form of government and with more
19 than nine hundred fifty thousand inhabitants as it relates to:

20 (1) Collection procedures;

21 (2) Fairness and equity;

22 (3) True economic impact;

23 (4) Burden on individuals and businesses;

24 (5) Effectiveness of tax expenditures; and

25 (6) Use of tax revenues.

26 3. All county departments, commissions, and offices responsible for the administration of taxes
27 within the county shall cooperate with and assist the committee in the performance of its duties and shall
28 make available all books, records, and information requested, except individually identifiable information
29 regarding a specific taxpayer. The committee may also consult with public and private universities and
30 academies, public and private organizations, and private citizens in the performance of its duties. The
31 committee shall have the power to subpoena witnesses, take testimony under oath, compel the attendance of
32 witnesses, the giving of testimony and the production of records.

33 4. The committee shall submit a report to the general assembly with recommendations for legislative
34 action related to such study and analysis. Such report shall be submitted no later than December 31, 2016.";
35 and

36
37 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Action Taken _____ Date _____

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