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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE RESOLUTION

No. 327 Session of  
2017

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INTRODUCED BY WHEATLEY, MAY 11, 2017

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REFERRED TO COMMITTEE ON FINANCE, MAY 11, 2017

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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  
19 purpose they are to serve; therefore be it

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

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

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

9 (ii) whether certain taxes are outdated or could be  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

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

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

16 (3) Develop recommendations which:

17 (i) encourage equitable and fair tax policy;

18 (ii) provide certainty and uniformity for taxpayers;

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

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

24 and be it further

25 RESOLVED, That the select subcommittee consist of seven  
26 members of the Finance Committee of the House of  
27 Representatives, with four members appointed by the chairperson  
28 of the committee and three members appointed by the minority  
29 chairperson of the committee; and be it further

30 RESOLVED, That the chairperson and minority chairperson of

1 the Finance Committee of the House of Representatives be ex  
2 officio members of the select subcommittee; and be it further

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

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

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

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

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