A RESOLUTION

1 Reestablishing 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, On June 19, 2017, the House of Representatives
6 adopted House Resolution No. 327, Printer's No. 2067, which
7 established a select subcommittee on tax modernization and
8 reform; and

9 WHEREAS, The select subcommittee has the duty to hold
10 hearings, call witnesses, take testimony, conduct investigations
11 and make recommendations regarding all of the following:

12 (1) The rates and means by which taxes are assessed and
13 collected.

14 (2) Whether certain taxes are outdated or could be
15 modernized to reflect the current economy.

16 (3) How to maintain competitiveness and reduce the
17 overall burden on taxpayers without jeopardizing the
18 stability of overall revenue;

19 and
WHEREAS, The select subcommittee is tasked with developing recommendations for all of the following purposes:

(1) Encouraging equitable and fair tax policy.
(2) Providing certainty and uniformity for taxpayers.
(3) Facilitating cost-effective and economic tax collection practices.
(4) Promoting transparency and simplicity to aid taxpayer understanding of this Commonwealth's tax policies;

and

WHEREAS, The select subcommittee is responsible for reviewing other states' best practices and methods for levying and collecting various taxes; and

WHEREAS, The select subcommittee is committed to continuing its work to investigate, review and make findings and recommendations on the collection of revenue in this Commonwealth; and

WHEREAS, The select subcommittee must submit a report of its findings together with its recommendations for appropriate legislation or other action to the Finance Committee of the House of Representatives and to the House of Representatives no later than November 30, 2018; therefore be it

RESOLVED, That the Finance Committee of the House of Representatives be authorized and directed to reestablish the select subcommittee on tax modernization and reform to do the following:

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

   (i) the rates and means by which taxes are assessed and collected;
   (ii) whether certain taxes are outdated or could be
modernized to reflect the current economy; and

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

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

(3) Develop recommendations which:

(i) encourage equitable and fair tax policy;

(ii) provide certainty and uniformity for taxpayers;

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

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

and be it further

RESOLVED, That the select subcommittee consist of nine
members of the Finance Committee of the House of
Representatives, with five members appointed by the chairperson
of the committee and four members appointed by the minority
chairperson of the committee; and be it further

RESOLVED, That the minority chairperson assign a ranking
member of the minority party to serve as the point of contact
for the select subcommittee; and be it further

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

RESOLVED, That the chairperson of the Finance Committee of
the House of Representatives appoint the chairperson of the
select subcommittee from among the members of the select
subcommittee; and be it further
RESOLVED, That the select subcommittee hold hearings, call witnesses, take testimony and make investigations at such places as it deems necessary in this Commonwealth; and be it further
RESOLVED, That the select subcommittee may instruct any person appearing before the committee to answer questions regarding matters properly being inquired into by the select subcommittee and to produce books, papers, records, accounts, reports and documents as the select subcommittee deems necessary, not including taxpayer data considered confidential under Federal or State law; and be it further
RESOLVED, That the Finance Committee of the House of Representatives assist the select subcommittee to the fullest extent possible; and be it further
RESOLVED, That the select subcommittee submit a report of its findings together with its recommendations for appropriate legislation or other action to the Finance Committee of the House of Representatives and to the House of Representatives no later than November 30, 2020.