
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 1150 Session of
2018

INTRODUCED BY WHEATLEY, MILLARD, A. DAVIS, KINSEY, YOUNGBLOOD,
VAZQUEZ AND DRISCOLL, OCTOBER 10, 2018

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 10, 2018

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14 (2) Whether certain taxes are outdated or could be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

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

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

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

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

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

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

- 26 (1) Investigate, review and make findings and
27 recommendations regarding:
 - 28 (i) the rates and means by which taxes are assessed
29 and collected;
 - 30 (ii) whether certain taxes are outdated or could be

1 modernized to reflect the current economy; and

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

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

7 (3) Develop recommendations which:

8 (i) encourage equitable and fair tax policy;

9 (ii) provide certainty and uniformity for taxpayers;

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

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

15 and be it further

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

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

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

27 RESOLVED, That the chairperson of the Finance Committee of
28 the House of Representatives appoint the chairperson of the
29 select subcommittee from among the members of the select
30 subcommittee; and be it further

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

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

11 RESOLVED, That the Finance Committee of the House of
12 Representatives assist the select subcommittee to the fullest
13 extent possible; and be it further

14 RESOLVED, That the select subcommittee submit a report of its
15 findings together with its recommendations for appropriate
16 legislation or other action to the Finance Committee of the
17 House of Representatives and to the House of Representatives no
18 later than November 30, 2020.