

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 155

BY STATE AFFAIRS COMMITTEE

A CONCURRENT RESOLUTION

1
2 STATING FINDINGS OF THE LEGISLATURE AND AUTHORIZING THE LEGISLATIVE COUNCIL
3 TO APPOINT A COMMITTEE TO UNDERTAKE AND COMPLETE A STUDY OF THE INCOME
4 TAX STRUCTURE IN IDAHO.

5 Be It Resolved by the Legislature of the State of Idaho:

6 WHEREAS, Idaho's income tax policy is vitally important to all Idahoans
7 as well as to Idaho's businesses, commerce and economy; and

8 WHEREAS, Idaho's income tax policy has not been studied in a comprehen-
9 sive manner in a number of years; and

10 WHEREAS, taxes play an integral role in our state's success regionally,
11 nationally and globally; and

12 WHEREAS, it is the belief of the Legislature that a tax structure should
13 encourage economic development and not hinder it; and

14 WHEREAS, it is the desire of the Legislature to make a comprehensive re-
15 view of income tax policy in Idaho, with the goal of restructuring the income
16 tax system to achieve lower individual and corporate income tax rates.

17 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-
18 sion of the Sixty-third Idaho Legislature, the Senate and the House of Rep-
19 resentatives concurring therein, that the Legislative Council is authorized
20 to appoint a committee to undertake and complete a study of state income tax
21 policy in Idaho and to make recommendations for improvement and to achieve
22 lower corporate and individual income tax rates. The Legislative Council
23 shall determine the membership from each house appointed to the committee
24 and shall authorize the committee to receive input, advice and assistance
25 from interested and affected parties who are not members of the Legislature.

26 BE IT FURTHER RESOLVED the committee is also authorized to retain the
27 services of a consultant or analyst, with the prior approval of the Presi-
28 dent Pro Tempore of the Senate and the Speaker of the House of Representa-
29 tives, who is familiar with tax policy and who can provide necessary economic
30 or other research that can assist the committee and the Legislature in mak-
31 ing an informed decision on this important topic. Other nonlegislative mem-
32 bers of the committee may be appointed by the cochairs of the committee who
33 are appointed by the Legislative Council. The nonlegislative members shall
34 act in an advisory capacity and shall not have voting privileges regarding
35 the committee's recommendations or proposed legislation. With the excep-
36 tion of a consultant approved by the Pro Tempore of the Senate and the Speaker
37 of the House of Representatives, nonlegislative members shall not be reim-
38 bursed from legislative funds for per diem, mileage or other expenses.

39 BE IT FURTHER RESOLVED that the committee shall report its findings,
40 recommendations and proposed legislation to the First Regular Session of the
41 Sixty-fourth Legislature.