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SENATE JOINT RESOLUTION NO. 347

Offered January 8, 2003

Prefiled January 8, 2003

Establishing a joint subcommittee to study the Streamlined Sales Tax Project agreement. Report.

Patrons—Hanger; Delegate: McDonnell

Referred to Committee on Rules

WHEREAS, to simplify and facilitate taxation of interstate sales, there has been an ongoing study of the sales and use tax at the national level (known as the Streamlined Sales Tax Project) for the past several years; and

WHEREAS, an agreement was finalized among the states participating in the Project in November of 2002; and

WHEREAS, Virginia has participated in the Project only since June of 2002; and

WHEREAS, further examination of, impact of, and comparison of the agreement with Virginia's laws regarding sales and use tax is needed in order for the General Assembly to decide whether Virginia should come into compliance with the agreement; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That a joint subcommittee be established to study the Streamlined Sales Tax Project agreement. The joint subcommittee shall consist of 4 members that includes 3 legislative members and 1 ex officio member. Members shall be appointed as follows: 2 members of the House of Delegates to be appointed by the Speaker of the House of Delegates in accordance with the principles of proportional representation contained in the Rules of the House of Delegates; and 1 member of the Senate to be appointed by the Senate Committee on Privileges and Elections. The ex officio member shall be the State Tax Commissioner or his designee. The joint subcommittee shall elect a chairman and vice chairman from among its membership, who shall be members of the General Assembly.

In conducting its study, the joint subcommittee shall thoroughly examine the Streamlined Sales Tax Project agreement and determine what changes in Virginia's sales and use tax laws need to be enacted in order for Virginia to come into compliance with the agreement if the General Assembly decides to do so.

Administrative staff support shall be provided by the Office of the Clerk of the House of Delegates. Legal, research, policy analysis, and other services as requested by the joint subcommittee shall be provided by the Division of Legislative Services. Technical assistance shall be provided by the staffs of the House Appropriations and Senate Finance Committees and the Department of Taxation. All agencies of the Commonwealth shall provide assistance to the joint subcommittee for this study, upon request.

The joint subcommittee shall be limited to 4 meetings for 2003, and the direct costs of this study shall not exceed \$3,000 without approval as set out in this resolution. Approval for unbudgeted nonmember-related expenses shall require the written authorization of the chairman of the joint subcommittee and the respective Clerk. If a companion joint resolution of the other chamber is agreed to, written authorization of both Clerks shall be required.

Upon the election of a majority of the members of the House of Delegates appointed to the joint subcommittee or a majority of the Senate members appointed to the joint subcommittee, no recommendation of the joint subcommittee shall be adopted without the approval of a majority of such members of the House of Delegates and a majority of such members of the Senate. For the purpose of this provision, a "majority" constitutes the members present and voting at the meeting of the joint subcommittee.

The joint subcommittee shall complete its meetings by November 30, 2003, and the chairman shall submit to the Division of Legislative Automated Systems an executive summary of its findings and recommendations no later than the first day of the 2004 Regular Session of the General Assembly. The executive summary shall state whether the joint subcommittee intends to submit to the Governor and the General Assembly a report of its findings and recommendations. The executive summary and the report shall be submitted as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents and reports and shall be posted on the General Assembly's website.

Implementation of this resolution is subject to subsequent approval and certification by the Joint Rules Committee. The Committee may approve or disapprove expenditures for this study, extend or delay the period for the conduct of the study, or authorize additional meetings during 2003.

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