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SENATE JOINT RESOLUTION NO. 317

Offered January 9, 2013

Prefiled January 9, 2013

Establishing a joint subcommittee to study how Virginia can mitigate the impact of tolls on Virginia's disadvantaged citizens. Report.

Patron—Lucas

Referred to Committee on Rules

WHEREAS, Virginia's income tax structure attempts to distribute the tax burden fairly by exempting lower income citizens by providing a standard deduction, personal exemptions, and low-income tax credits, as well as a minimum filing threshold; and

WHEREAS, under Virginia sales and use tax, Virginia attempts to reduce the burden on lower income individuals by partially exempting food products for home consumption; and

WHEREAS, even under the local real property tax and personal property tax, the tax burden is based on the fair market value of property; this effectively reduces the taxes on lower income individuals, who are less likely to be able to afford the higher value property that is subject to higher taxes; and

WHEREAS, the increasing use of tolls on Virginians is having a disproportionate impact on lower income citizens since the toll is not dependent on income or the value of the motor vehicle but is simply a fixed tax on those who must use the highway or bridge; and

WHEREAS, the citizens of Hampton Roads, with its high concentration of bridges and inadequate highway infrastructure, are particularly burdened by the number of highway and bridge tolls being proposed; and

WHEREAS, the Virginia General Assembly should arrive at a way to reduce the impact of tolls on Virginia's disadvantaged citizens; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That a joint subcommittee be established to study how Virginia can mitigate the impact of tolls on Virginia's disadvantaged citizens. The joint subcommittee shall have a total membership of eight legislative members. Members shall be appointed as follows: five 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 three members of the Senate to be appointed by the Senate Committee on Rules. 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 examine, but not be limited to, an income tax deduction or credit for tolls, reduced tolls for low-income taxpayers, exemption from tolls for low-income citizens, or a limited number of free tolls during some period of time.

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

The joint subcommittee shall be limited to four meetings for the 2013 interim, and the direct costs of this study shall not exceed \$15,040 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.

No recommendation of the joint subcommittee shall be adopted if a majority of the House members or a majority of the Senate members appointed to the joint subcommittee (i) vote against the recommendation and (ii) vote for the recommendation to fail notwithstanding the majority vote of the joint subcommittee.

The joint subcommittee shall complete its meetings by November 30, 2013, 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 2014 Regular Session of the General Assembly. The executive summary shall state whether the joint subcommittee intends to submit to the General Assembly and the Governor a report of its findings and recommendations for publication as a House or Senate document. 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

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59 Rules Committee. The Committee may approve or disapprove expenditures for this study, extend or
60 delay the period for the conduct of the study, or authorize additional meetings during the 2013 interim.