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SENATE RESOLUTION NO. 30**AMENDMENT IN THE NATURE OF A SUBSTITUTE**

(Proposed by the Senate Committee on Rules
on February 1, 2013)

(Patron Prior to Substitute—Senator Lucas [SJs 312 and 317])

Directing the Senate Committee on Finance to study ways to mitigate the impact of tolls on Virginia's disadvantaged citizens. Report.

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 the property, which effectively reduces the taxes on lower income individuals, who are less likely to be able to afford 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 a toll is not dependent on income or the value of the motor vehicle but is simply a fixed tax on those who must use a highway or bridge; and

WHEREAS, the citizens of Hampton Roads, with its high concentration of bridges and inadequate highway infrastructure, would be 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 of Virginia, That the Senate Committee on Finance be directed to study ways to mitigate the impact of tolls on Virginia's disadvantaged citizens.

In conducting its study, the Committee shall examine 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 an established 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 Committee shall be provided by the Division of Legislative Services. All agencies of the Commonwealth shall provide assistance to the Committee for this study, upon request.

The Committee shall be limited to four meetings for this study during the 2013 interim. Approval for unbudgeted nonmember-related expenses shall require the written authorization of the Chairman of the Committee and the Clerk of the Senate.

The Committee 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 Committee intends to submit to the General Assembly and the Governor a report of its findings and recommendations for publication as a Senate document. The executive summary and 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.