

1995 SESSION

ENROLLED

HOUSE JOINT RESOLUTION NO. 613

Continuing the joint subcommittee studying the business, professional, and occupational license tax.

Agreed to by the House of Delegates, February 4, 1995

Agreed to by the Senate, February 21, 1995

WHEREAS, the business, professional, and occupational license (BPOL) tax has been studied for the past two years by a joint subcommittee established by House Joint Resolution No. 526 in 1993 and continued by House Joint Resolution No. 110 in 1994; and

WHEREAS, the joint subcommittee appointed an advisory committee consisting of representatives from the business community and local government; and

WHEREAS, the advisory committee worked closely with the Department of Taxation to develop a model BPOL ordinance to be used by local government throughout the Commonwealth; and

WHEREAS, the joint subcommittee adopted the model ordinance and proposed legislation for the 1995 General Assembly Session incorporating such ordinance; and

WHEREAS, the joint subcommittee agreed that eliminating the BPOL tax in the future should be studied further; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Joint Subcommittee Studying the BPOL Tax be continued for a third year in order to examine existing local revenue resources, the economic impact eliminating the BPOL tax would have on localities, and if and how the tax could be eliminated over time while holding the local governments harmless.

The joint subcommittee shall be continued for one year only and shall submit its final findings and recommendations, if any, to the Governor and the 1996 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

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