

1995 SESSION

ENROLLED

HOUSE JOINT RESOLUTION NO. 533

Requesting the Department of Taxation, in consultation with local governments and the Commissioners of Revenue Association, to study ways to streamline and simplify Virginia's state and local tax forms, filing requirements and procedures.

Agreed to by the House of Delegates, February 23, 1995
Agreed to by the Senate, February 21, 1995

WHEREAS, the cost of reporting and collecting taxes has become increasingly burdensome for Virginia's individual and business taxpayers, especially for small business; and

WHEREAS, available technological innovations may reduce compliance costs and simplify compliance efforts; and

WHEREAS, the more taxpayer friendly and less cumbersome the tax structure, the greater will be the chance for voluntary compliance, with the resulting reduction in tax administration costs and increase in tax revenue to meet Virginia's critical needs; and

WHEREAS, the public sector may not have fully considered and utilized technological improvements in the tax collection and reporting process; and

WHEREAS, Virginia needs to examine how to utilize technology to ease the burden of complying with the numerous reporting requirements; and

WHEREAS, Virginia's taxpayers deserve an efficient tax compliance structure so that the costs of compliance and reporting are as modest as possible; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Department of Taxation, in consultation with local governments and the Commissioners of Revenue Association, be requested to study ways to streamline and simplify Virginia's state and local tax forms, filing requirements and procedures. The Department is requested to examine Virginia's tax forms, procedures and reporting requirements and to determine how to simplify the process and reduce the compliance costs to both the taxpayer and the Commonwealth.

The Department of Taxation shall complete its work in time to submit its findings and recommendations 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.

ENROLLED

HJ533ER