

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 755

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “General Service” and substitute “Joint Committee on”; in the same line strike “Tax” and substitute “Taxes”; strike beginning with “imposing” in line 3 down through “State” in line 11 and substitute “establishing a Joint Committee on Business Gross Receipts Taxes; establishing the membership, duties, purposes, and staffing of the Joint Committee; requiring the Joint Committee to submit a certain report to certain persons by a certain date; and providing for the termination of the Joint Committee”; and strike in their entirety lines 13 through 25, inclusive, and substitute:

“Article - State Government
Section 2-10A-05
Annotated Code of Maryland
(1995 Replacement Volume and 1996 Supplement)”.

AMENDMENT NO. 2

On pages 1 through 8, strike in their entirety the lines beginning with line 28 on page 1 through line 22 on page 8, inclusive, and substitute:

“Article - State Government

2-10A-05.

(A) THERE IS A JOINT COMMITTEE ON BUSINESS GROSS RECEIPTS TAXES.

(B) THE JOINT COMMITTEE CONSISTS OF THE FOLLOWING 10 MEMBERS:

(1) FIVE MEMBERS OF THE SENATE OF MARYLAND, APPOINTED BY THE

(Over)

PRESIDENT OF THE SENATE; AND

(2) FIVE MEMBERS OF THE HOUSE OF DELEGATES, APPOINTED BY THE SPEAKER OF THE HOUSE.

(C) THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE SHALL SELECT CO-CHAIRMEN FROM THE MEMBERS OF THE JOINT COMMITTEE.

(D) THE JOINT COMMITTEE SHALL EXAMINE:

(1) GROSS RECEIPTS TAXES ON BUSINESSES IN MARYLAND AND IN OTHER STATES;

(2) THE FEASIBILITY OF ESTABLISHING A BROAD GROSS RECEIPTS TAX THAT WOULD APPLY TO BUSINESSES IN THE STATE AS:

(I) A WAY TO REPLACE MARYLAND'S SALES AND USE TAX; OR

(II) AN ADDITION TO MARYLAND'S SALES AND USE TAX; AND

(3) THE POTENTIAL FISCAL AND ECONOMIC IMPACT OF ESTABLISHING A BROAD GROSS RECEIPTS TAX THAT WOULD APPLY TO BUSINESSES IN THE STATE AS:

(I) A WAY TO REPLACE MARYLAND'S SALES AND USE TAX; OR

(II) AN ADDITION TO MARYLAND'S SALES AND USE TAX.

(E) ON OR BEFORE DECEMBER 1, 1998, THE JOINT COMMITTEE SHALL SUBMIT A FINAL REPORT TO THE GOVERNOR AND, SUBJECT TO § 2-1312 OF THIS ARTICLE, TO THE GENERAL ASSEMBLY.

(F) THE DEPARTMENT OF FISCAL SERVICES SHALL PROVIDE PRIMARY STAFF SUPPORT TO THE JOINT COMMITTEE WITH ASSISTANCE FROM THE OFFICE OF THE COMPTROLLER.

(G) THE JOINT COMMITTEE SHALL TERMINATE AND THIS SECTION SHALL BE

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NULL AND VOID AFTER JUNE 30, 1999 WITH NO FURTHER ACTION REQUIRED BY THE
GENERAL ASSEMBLY.”.

On page 8, strike in its entirety line 24 and substitute “October 1, 1997.”.