
By: **Delegates Hixson, Bozman, Healey, Howard, Marriott, and Patterson**
Patterson, Bartlett, Boschert, Cardin, Cryor, C. Davis, Elmore,
Gilleland, Goodwin, Heller, Kaiser, King, McKee, Myers, Ramirez, and
Ross

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Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
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CHAPTER _____

1 AN ACT concerning

2 **Commission on Tax Reform in Maryland**

3 FOR the purpose of establishing a Commission on Tax Reform in Maryland to review
4 and evaluate the State's current tax structure and make certain
5 recommendations; providing for the membership and staffing of the
6 Commission; prohibiting members of the Commission from receiving certain
7 compensation but authorizing the reimbursement of certain expenses; requiring
8 a report by a certain date; providing for a delayed effective date; providing for
9 the termination of this Act; and generally relating to the Commission on Tax
10 Reform in Maryland.

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That:

13 (a) There is a Commission on Tax Reform in Maryland.

14 (b) The Commission shall review and evaluate the State's current tax
15 structure and make specific recommendations for:

16 (1) any changes to the income, sales, property, business, estate,
17 inheritance, and excise taxes that would ensure that the State will have a fair and
18 equitable tax structure;

19 (2) the expansion or repeal of existing tax incentives, including tax
20 credits and tax exemptions, provided by the State; and

1 (3) how the General Assembly may better evaluate the effectiveness and
2 efficiency of tax incentives currently offered.

3 (c) To the extent possible, the recommendations made by the Commission
4 shall maintain and ensure revenue neutrality for the State.

5 (d) The Commission shall be composed of 15 members, as follows:

6 (1) a Chairman, appointed by the Governor;

7 (2) four members of the Senate Budget and Taxation Committee,
8 appointed by the President of the Senate;

9 (3) four members of the House Committee on Ways and Means,
10 appointed by the Speaker of the House;

11 (4) the Comptroller of the Treasury, or the Comptroller's designee;

12 (5) the Secretary of Business and Economic Development, or the
13 Secretary's designee;

14 (6) the Director of the State Department of Assessments and Taxation, or
15 the Director's designee;

16 (7) a representative of the Maryland Association of Counties;

17 (8) a representative of the Maryland Municipal League; and

18 (9) a representative of the Maryland Chamber of Commerce.

19 (e) The Department of Legislative Services shall provide staff support to the
20 Commission.

21 (f) A member of the Commission:

22 (1) may not receive compensation; but

23 (2) is entitled to reimbursement for expenses under the Standard State
24 Travel Regulations, as provided in the State budget.

25 (g) The Commission shall submit a report of its findings and
26 recommendations to the Governor and, in accordance with § 2-1246 of the State
27 Government Article, to the General Assembly on or before December 31, ~~2006~~ 2007.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 ~~June 1, 2006~~ January 1, 2007. It shall remain effective for a period of ~~7 months~~ 1 year
30 and, at the end of December 31, ~~2006~~ 2007, with no further action required by the
31 General Assembly, this Act shall be abrogated and of no further force and effect.

