

HOUSE BILL 54

Q7, P5, P1

8lr4594

By: **Delegates Simmons and Dumais**

Introduced and read first time: October 30, 2007

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Commission to Study Maryland's Tax Structure**

3 FOR the purpose of establishing the Commission to Study Maryland's Tax Structure
4 to review 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 the effective date of this Act; providing
9 for the termination of this Act; and generally relating to the Commission to
10 Study Maryland's Tax Structure.

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

13 (a) There is a Commission to Study Maryland's Tax Structure.

14 (b) The Commission shall be composed of 15 members, as follows:

15 (1) a Chair, appointed by the Governor;

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

18 (3) four members of the House Committee on Ways and Means,
19 appointed by the Speaker of the House of Delegates;

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

6 (c) The Office of the Governor shall provide staff for the Commission.

7 (d) A member of the Commission:

8 (1) may not receive compensation as a member of the Commission; but

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

11 (e) The Commission shall:

12 (1) study the progressivity of the tax burden in Maryland;

13 (2) study the progressivity of the tax burden in each county and
14 Baltimore City;

15 (3) study the possibility of repealing various taxes; and

16 (4) make recommendations regarding restructuring the tax system in
17 Maryland to ensure fairness and progressivity.

18 (f) On or before December 31, 2008, the Commission shall report its findings
19 and recommendations to the Governor and, in accordance with § 2-1246 of the State
20 Government Article, the General Assembly.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 January 1, 2008. It shall remain effective for a period of 1 year and 5 months and, at
23 the end of June 1, 2009, with no further action required by the General Assembly, this
24 Act shall be abrogated and of no further force and effect.