

**First Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO**

**INTRODUCED**

LLS NO. 21-0665.01 Esther van Mourik x4215

**HOUSE BILL 21-1077**

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**HOUSE SPONSORSHIP**

**Benavidez,**

**SENATE SPONSORSHIP**

**(None),**

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**House Committees**  
Finance

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE CREATION OF THE LEGISLATIVE OVERSIGHT**  
102 **COMMITTEE CONCERNING TAX POLICY.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

The bill creates the legislative oversight committee concerning tax policy (committee) and the associated task force (task force).

The committee is required to review the policy considerations contained in the tax expenditure evaluations prepared by the state auditor and is responsible for the oversight of the task force. The committee may recommend legislative changes that are treated as bills recommended by

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.

an interim legislative committee.

The task force is required to study tax policy and develop and propose for committee consideration any modifications to the current system of state and local taxation.

The task force is also authorized, upon request by a committee member, to provide evidence-based feedback on the potential benefits or consequences of a legislative or other policy proposal not directly affiliated with or generated by the task force, including any bill or resolution introduced by the general assembly that affects tax policy.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, **add** part 4 to article  
3 21 of title 39 as follows:

4 **PART 4**

5 **LEGISLATIVE OVERSIGHT COMMITTEE**

6 **CONCERNING TAX POLICY**

7 **39-21-401. Legislative declaration.** (1) THE GENERAL ASSEMBLY  
8 FINDS AND DECLARES THAT:

9 (a) IN 2000, THE GENERAL ASSEMBLY ENACTED THE FORMATION  
10 OF A TEMPORARY COMMISSION ON TAXATION FOR THE PURPOSE OF  
11 REVIEWING AND REPORTING ON THE CURRENT SYSTEM OF TAXATION BY  
12 STATE AND LOCAL GOVERNMENTS AND MAKING RECOMMENDATIONS FOR  
13 MODIFICATIONS;

14 (b) THE STATE OF COLORADO AND ITS CITIZENS HAVE  
15 EXPERIENCED MANY CHANGES SINCE THE LAST COMPREHENSIVE REVIEW  
16 AND ANALYSIS OF TAX POLICY WAS COMPLETED;

17 (c) THE TAX STRUCTURE OF THE STATE AND LOCAL GOVERNMENTS  
18 IN COLORADO HAS BECOME MORE COMPLICATED AND OUTDATED  
19 THROUGH A LONG HISTORY OF INCREMENTAL AND PIECEMEAL  
20 MODIFICATIONS MADE BY STATUTORY AND CONSTITUTIONAL ENACTMENTS

1 THAT HAVE RESULTED IN UNINTENDED CONSEQUENCES;

2 (d) THESE MODIFICATIONS MAY HAVE RESULTED IN THE TAX  
3 BURDEN FOR FINANCING GOVERNMENT SERVICES AND PROGRAMS BEING  
4 BORNE DISPROPORTIONATELY BY CERTAIN TAXPAYERS AND MAY HAVE  
5 DIMINISHED COLORADO'S ABILITY TO ATTRACT NEW BUSINESSES AND  
6 RETAIN EXISTING BUSINESSES THAT ARE VITAL TO THE ECONOMIC  
7 WELL-BEING OF THE STATE AND ITS CITIZENS; AND

8 (e) IT IS THEREFORE NECESSARY TO REVIEW THE STATE'S CURRENT  
9 TAX POLICY.

10 (2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT  
11 IT IS NECESSARY TO CREATE THE LEGISLATIVE OVERSIGHT COMMITTEE  
12 CONCERNING TAX POLICY AND, IN ADDITION, ESTABLISH THE COMMITTEE  
13 AS THE APPROPRIATE ENTITY TO REVIEW THE EVALUATIONS OF TAX  
14 EXPENDITURES THAT ARE STATUTORILY COMPLETED BY THE STATE  
15 AUDITOR.

16 **39-21-402. Definitions.** AS USED IN THIS PART 4, UNLESS THE  
17 CONTEXT OTHERWISE REQUIRES:

18 (1) "LEGISLATIVE OVERSIGHT COMMITTEE" OR "COMMITTEE"  
19 MEANS THE LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX  
20 POLICY ESTABLISHED IN SECTION 39-21-403.

21 (2) "TASK FORCE" MEANS THE TASK FORCE CONCERNING TAX  
22 POLICY ESTABLISHED PURSUANT TO SECTION 39-21-404.

23 (3) "TAX POLICY" REFERS TO DECISIONS BY THE STATE OR LOCAL  
24 GOVERNMENTS REGARDING TAXES THAT HAVE OR MAY BE LEVIED, AND  
25 INCLUDES AN ANALYSIS OF THE BENEFITS AND BURDENS OF THE STATE'S  
26 OVERALL TAX STRUCTURE WITH RESPECT TO THE PROMOTION OF  
27 CERTAINTY, ADEQUACY, TRANSPARENCY, AND ADMINISTRATIVE EASE. THE

1 SCOPE OF "TAX POLICY" TO BE CONSIDERED BY THE COMMITTEE AND THE  
2 TASK FORCE IS ANNUALLY DETERMINED BY THE COMMITTEE AS SET FORTH  
3 IN SECTION 39-21-403 (2)(b).

4 **39-21-403. Legislative oversight committee concerning tax**  
5 **policy - creation - duties - report. (1) Creation. (a)** THERE IS HEREBY  
6 CREATED A LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX  
7 POLICY.

8 (b) THE COMMITTEE CONSISTS OF SIX MEMBERS AS FOLLOWS:

9 (I) TWO SENATORS APPOINTED BY THE PRESIDENT OF THE SENATE  
10 AND ONE SENATOR APPOINTED BY THE MINORITY LEADER OF THE SENATE;  
11 AND

12 (II) TWO REPRESENTATIVES APPOINTED BY THE SPEAKER OF THE  
13 HOUSE AND ONE REPRESENTATIVE APPOINTED BY THE MINORITY LEADER  
14 OF THE HOUSE OF REPRESENTATIVES.

15 (c) (I) APPOINTEES TO THE COMMITTEE MUST HAVE EXPERIENCE  
16 WITH OR INTEREST IN THE STUDY AREAS OF THE COMMITTEE AND TASK  
17 FORCE, AS SET FORTH IN SECTION 39-21-404.

18 (II) APPOINTMENTS MUST BE MADE NO LATER THAN FOURTEEN  
19 DAYS AFTER THE EFFECTIVE DATE OF THIS SECTION.

20 (d) THE TERMS OF THE MEMBERS EXPIRE OR TERMINATE ON THE  
21 CONVENING DATE OF THE FIRST REGULAR SESSION OF THE  
22 SEVENTY-FOURTH GENERAL ASSEMBLY. AS SOON AS PRACTICABLE AFTER  
23 SUCH CONVENING DATE, BUT NO LATER THAN THE END OF THE  
24 LEGISLATIVE SESSION, THE SPEAKER AND MINORITY LEADER OF THE HOUSE  
25 OF REPRESENTATIVES AND THE PRESIDENT AND MINORITY LEADER OF THE  
26 SENATE SHALL EACH APPOINT OR REAPPOINT MEMBERS IN THE SAME  
27 MANNER AS PROVIDED IN SUBSECTION (1)(b) OF THIS SECTION.

1     THEREAFTER, THE TERMS OF MEMBERS APPOINTED OR REAPPOINTED  
2     EXPIRE ON THE CONVENING DATE OF THE FIRST REGULAR SESSION OF EACH  
3     GENERAL ASSEMBLY, AND ALL SUBSEQUENT APPOINTMENTS AND  
4     REAPPOINTMENTS MUST BE MADE AS SOON AS PRACTICABLE AFTER SUCH  
5     CONVENING DATE, BUT NO LATER THAN THE END OF THE LEGISLATIVE  
6     SESSION.

7             (e) THE PERSON MAKING THE ORIGINAL APPOINTMENT OR  
8     REAPPOINTMENT SHALL FILL ANY VACANCY BY APPOINTMENT FOR THE  
9     REMAINDER OF AN UNEXPIRED TERM. MEMBERS APPOINTED OR  
10    REAPPOINTED SERVE AT THE PLEASURE OF THE APPOINTING AUTHORITY  
11    AND CONTINUE UNTIL THE MEMBER'S SUCCESSOR IS APPOINTED.

12            (f) THE SPEAKER OF THE HOUSE OF REPRESENTATIVES SHALL  
13    SELECT THE FIRST CHAIR OF THE COMMITTEE, AND THE PRESIDENT OF THE  
14    SENATE SHALL SELECT THE FIRST VICE-CHAIR. THE CHAIR AND VICE-CHAIR  
15    SHALL ALTERNATE ANNUALLY THEREAFTER BETWEEN THE TWO HOUSES.

16            (g) THE CHAIR AND VICE-CHAIR OF THE COMMITTEE MAY  
17    ESTABLISH SUCH ORGANIZATIONAL AND PROCEDURAL RULES AS ARE  
18    NECESSARY FOR THE OPERATION OF THE COMMITTEE AND, IN  
19    COLLABORATION WITH THE TASK FORCE, GUIDELINES AND EXPECTATIONS  
20    FOR ONGOING COLLABORATION WITH THE TASK FORCE.

21            (h) (I) MEMBERS OF THE COMMITTEE ARE ENTITLED TO RECEIVE  
22    COMPENSATION AND REIMBURSEMENT OF EXPENSES AS PROVIDED IN  
23    SECTION 2-2-326.

24            (II) THE DIRECTOR OF RESEARCH OF THE LEGISLATIVE COUNCIL,  
25    THE DIRECTOR OF THE OFFICE OF LEGISLATIVE LEGAL SERVICES, AND THE  
26    STATE AUDITOR SHALL SUPPLY STAFF ASSISTANCE TO THE COMMITTEE AS  
27    THEY DEEM APPROPRIATE, WITHIN EXISTING APPROPRIATIONS.

1           (2) **Duties.** (a) (I) THE COMMITTEE SHALL MEET AT LEAST FOUR  
2 TIMES EACH YEAR AND AT SUCH OTHER TIMES AS IT DEEMS NECESSARY.

3           (II) EACH COMMITTEE MEMBER SHALL ANNUALLY EITHER ATTEND  
4 OR CALL IN TO AT LEAST ONE REGULAR TASK FORCE MEETING. COMMITTEE  
5 MEMBERS ARE ENCOURAGED TO ATTEND SEPARATE MEETINGS AND INFORM  
6 THE REST OF THE COMMITTEE ABOUT THE CURRENT WORK OF THE TASK  
7 FORCE.

8           (b) THE COMMITTEE SHALL ANNUALLY DEFINE IN WRITING, NO  
9 LATER THAN THE SECOND MEETING OF THE YEAR, THE SCOPE OF TAX  
10 POLICY TO BE CONSIDERED FOR THE COMMITTEE AND THE TASK FORCE.

11          (c) (I) THE COMMITTEE SHALL CONSIDER THE POLICY  
12 CONSIDERATIONS CONTAINED IN THE TAX EXPENDITURE EVALUATIONS  
13 PREPARED BY THE STATE AUDITOR PURSUANT TO SECTION 39-21-305.

14          (II) THE COMMITTEE IS RESPONSIBLE FOR THE OVERSIGHT OF THE  
15 TASK FORCE.

16          (d) THE COMMITTEE MAY RECOMMEND LEGISLATIVE CHANGES  
17 THAT ARE TREATED AS BILLS RECOMMENDED BY AN INTERIM LEGISLATIVE  
18 COMMITTEE FOR PURPOSES OF ANY INTRODUCTION DEADLINES OR BILL  
19 LIMITATIONS IMPOSED BY THE JOINT RULES OF THE GENERAL ASSEMBLY.

20          (e) ON OR BEFORE JANUARY 1 OF EACH YEAR, THE COMMITTEE  
21 SHALL SUBMIT, AND MAKE PUBLICLY AVAILABLE ON ITS WEBSITE, A  
22 REPORT TO THE GENERAL ASSEMBLY. THE ANNUAL REPORT MUST BRIEFLY  
23 SUMMARIZE THE STUDY ISSUES, RECOMMENDATIONS CONSIDERED, AND  
24 ANY ACTIONS TAKEN BY THE COMMITTEE AND THE TASK FORCE DURING  
25 THE PREVIOUS YEAR. THE REPORT MUST COMPLY WITH THE PROVISIONS OF  
26 SECTION 24-1-136 (9). NOTWITHSTANDING SECTION 24-1-136 (11)(a)(I),  
27 THE REQUIREMENT IN THIS SECTION TO REPORT TO THE GENERAL

1 ASSEMBLY CONTINUES INDEFINITELY.

2 **39-21-404. Task force concerning tax policy - creation -**  
3 **membership - duties. (1) Creation. (a)** THERE IS HEREBY CREATED A  
4 TASK FORCE CONCERNING TAX POLICY. THE TASK FORCE CONSISTS OF  
5 TWENTY-ONE MEMBERS APPOINTED AS PROVIDED IN SUBSECTIONS (1)(b),  
6 (1)(c), AND (1)(d) OF THIS SECTION.

7 (b) FOUR NONVOTING TASK FORCE MEMBERS, ONE APPOINTMENT  
8 FROM EACH OFFICE, WITH RELEVANT EXPERIENCE IN ECONOMICS,  
9 BUDGETING, OR TAX POLICY, SHALL BE APPOINTED BY:

10 (I) THE DIRECTOR OF RESEARCH OF THE LEGISLATIVE COUNCIL;

11 (II) THE DIRECTOR OF THE OFFICE OF LEGISLATIVE LEGAL  
12 SERVICES;

13 (III) THE STAFF DIRECTOR OF THE JOINT BUDGET COMMITTEE; AND

14 (IV) THE STATE AUDITOR.

15 (c) SEVENTEEN VOTING MEMBERS SHALL BE INITIALLY APPOINTED  
16 NO LATER THAN THIRTY DAYS AFTER THE EFFECTIVE DATE OF THIS  
17 SECTION AND HELD BY THE APPOINTEE UNTIL SUBSEQUENT APPOINTMENTS  
18 ARE MADE BY THE COMMITTEE UNDER SUBSECTION (1)(d) OF THIS  
19 SECTION, OR UNTIL THE APPOINTEE IS REMOVED AND REPLACED AS  
20 ALLOWED IN SUBSECTION (1)(g) OF THIS SECTION, AS FOLLOWS:

21 (I) A REPRESENTATIVE OF THE OFFICE OF STATE PLANNING AND  
22 BUDGETING APPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

23 (II) A REPRESENTATIVE OF THE TAXATION DIVISION IN THE  
24 DEPARTMENT OF REVENUE APPOINTED BY THE GOVERNOR OR HIS OR HER  
25 DESIGNEE;

26 (III) A REPRESENTATIVE OF THE OFFICE OF ECONOMIC  
27 DEVELOPMENT APPOINTED BY THE GOVERNOR OR HIS OR HER DESIGNEE;

1 (IV) A REPRESENTATIVE OF THE OFFICE OF THE STATE TREASURER  
2 APPOINTED BY THE STATE TREASURER OR HIS OR HER DESIGNEE; AND

3 (V) COMMITTEE STAFF IS RESPONSIBLE FOR PUBLICLY  
4 ANNOUNCING VACANCIES FOR THE FOLLOWING POSITIONS, AND  
5 REQUESTING CANDIDATES TO SUBMIT A LETTER OF INTEREST FOR THE  
6 SPECIFIC POSITION, SO THAT THE LETTERS OF INTEREST ARE DUE NO LATER  
7 THAN ONE WEEK AFTER THE EFFECTIVE DATE OF THIS SECTION. THE  
8 INITIAL APPOINTMENTS SHALL BE MADE BY A MAJORITY DECISION OF THE  
9 SPEAKER OF THE HOUSE OF REPRESENTATIVES, THE PRESIDENT OF THE  
10 SENATE, THE HOUSE AND SENATE MINORITY LEADERS, AND THE GOVERNOR  
11 OR THE GOVERNOR'S DESIGNEE:

12 (A) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION  
13 OF HIGHER EDUCATION WITH KNOWLEDGE OF TAX POLICY;

14 (B) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION  
15 OF HIGHER EDUCATION WITH KNOWLEDGE OF ECONOMICS;

16 (C) FOUR MEMBERS REPRESENTING LOCAL GOVERNMENT,  
17 INCLUDING ONE FROM A HOME RULE CITY OR CITY AND COUNTY; ONE FROM  
18 A STATUTORY CITY; ONE FROM A HOME RULE COUNTY; AND ONE FROM A  
19 STATUTORY COUNTY;

20 (D) TWO TAX LAW PRACTITIONERS WHO ARE NOT EMPLOYED BY A  
21 HOME RULE OR STATUTORY CITY OR CITY AND COUNTY;

22 (E) TWO CERTIFIED PUBLIC ACCOUNTANTS WITH STATE AND LOCAL  
23 TAX EXPERIENCE WHO ARE NOT EMPLOYED BY A HOME RULE OR  
24 STATUTORY CITY OR CITY AND COUNTY;

25 (F) ONE SMALL BUSINESS OWNER;

26 (G) ONE LARGE BUSINESS OWNER; AND

27 (H) ONE MEMBER REPRESENTING A NONPROFIT ORGANIZATION



1 WITH EXPERTISE IN TAX POLICY.

2 (d) SEVENTEEN VOTING MEMBERS SHALL BE APPOINTED OR  
3 REAPPOINTED NO LATER THAN JANUARY 31, 2022, JANUARY 31, 2023, AND  
4 NO LATER THAN JANUARY 31 IN EVERY ODD-NUMBERED YEAR  
5 THEREAFTER AS FOLLOWS:

6 (I) A REPRESENTATIVE OF THE OFFICE OF STATE PLANNING AND  
7 BUDGETING APPOINTED OR REAPPOINTED BY THE GOVERNOR OR HIS OR  
8 HER DESIGNEE;

9 (II) A REPRESENTATIVE OF THE TAXATION DIVISION IN THE  
10 DEPARTMENT OF REVENUE APPOINTED OR REAPPOINTED BY THE  
11 GOVERNOR OR HIS OR HER DESIGNEE;

12 (III) A REPRESENTATIVE OF THE OFFICE OF ECONOMIC  
13 DEVELOPMENT APPOINTED OR REAPPOINTED BY THE GOVERNOR OR HIS OR  
14 HER DESIGNEE;

15 (IV) A REPRESENTATIVE OF THE OFFICE OF THE STATE TREASURER  
16 APPOINTED OR REAPPOINTED BY THE STATE TREASURER OR HIS OR HER  
17 DESIGNEE; AND

18 (V) THE CHAIR OF THE COMMITTEE IN CONSULTATION WITH THE  
19 VICE-CHAIR OF THE COMMITTEE SHALL APPOINT OR REAPPOINT, WITH  
20 INPUT FROM THE GOVERNOR'S OFFICE, THE SPEAKER OF THE HOUSE OF  
21 REPRESENTATIVES, AND THE PRESIDENT OF THE SENATE, THE FOLLOWING  
22 VOTING MEMBERS:

23 (A) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION  
24 OF HIGHER EDUCATION WITH KNOWLEDGE OF TAX POLICY;

25 (B) ONE MEMBER FROM A STATE PUBLIC OR PRIVATE INSTITUTION  
26 OF HIGHER EDUCATION WITH KNOWLEDGE OF ECONOMICS;

27 (C) FOUR MEMBERS REPRESENTING LOCAL GOVERNMENT,

1 INCLUDING ONE FROM A HOME RULE CITY OR CITY AND COUNTY; ONE FROM  
2 A STATUTORY CITY; ONE FROM A HOME RULE COUNTY; AND ONE FROM A  
3 STATUTORY COUNTY;

4 (D) TWO TAX LAW PRACTITIONERS WHO ARE NOT EMPLOYED BY A  
5 HOME RULE OR STATUTORY CITY OR CITY AND COUNTY;

6 (E) TWO CERTIFIED PUBLIC ACCOUNTANTS WITH STATE AND LOCAL  
7 TAX EXPERIENCE WHO ARE NOT EMPLOYED BY A HOME RULE OR  
8 STATUTORY CITY OR CITY AND COUNTY;

9 (F) ONE SMALL BUSINESS OWNER;

10 (G) ONE LARGE BUSINESS OWNER; AND

11 (H) ONE MEMBER REPRESENTING A NONPROFIT ORGANIZATION  
12 WITH EXPERTISE IN TAX POLICY.

13 (e) IF THE COMMITTEE NEEDS NEW CANDIDATES FOR THE POSITIONS  
14 DESCRIBED IN SUBSECTIONS (1)(d)(V)(A) THROUGH (1)(d)(V)(H) OF THIS  
15 SECTION, THEN THE COMMITTEE CHAIR MAY REQUEST COMMITTEE STAFF  
16 TO PUBLICLY ANNOUNCE VACANCIES FOR ANY SUCH POSITIONS, AND TO  
17 REQUEST CANDIDATES TO SUBMIT A LETTER OF INTEREST FOR THE SPECIFIC  
18 POSITION, SO THAT THE LETTERS OF INTEREST ARE DUE NO LATER THAN  
19 TWO WEEKS BEFORE THE APPOINTING DEADLINE SET FORTH IN SUBSECTION  
20 (1)(d) OF THIS SECTION.

21 (f) VOTING MEMBERS OF THE TASK FORCE SERVE WITHOUT  
22 COMPENSATION.

23 (g) A VACANCY OCCURRING IN ANY POSITION HELD BY A VOTING  
24 MEMBER MUST BE FILLED AS SOON AS POSSIBLE BY THE APPOINTING  
25 AUTHORITY FOR THAT POSITION SET FORTH IN SUBSECTION (1)(d) OF THIS  
26 SECTION. IN ADDITION, THE CHAIR OF THE COMMITTEE IN CONSULTATION  
27 WITH THE VICE-CHAIR OF THE COMMITTEE MAY REMOVE ANY TASK FORCE

1 APPOINTEE WHO IS APPOINTED PURSUANT TO SUBSECTION (1)(c) OR (1)(d)  
2 OF THIS SECTION. REPLACEMENTS FOR REMOVED APPOINTEES ARE  
3 APPOINTED BY THE RESPECTIVE APPOINTING AUTHORITIES SET FORTH IN  
4 SUBSECTION (1)(d) OF THIS SECTION.

5 (h) IN APPOINTING VOTING MEMBERS TO THE TASK FORCE  
6 PURSUANT TO SUBSECTION (1)(d) OF THIS SECTION, THE RESPECTIVE  
7 APPOINTING AUTHORITIES SHALL ENSURE THAT THE MEMBERSHIP OF THE  
8 TASK FORCE INCLUDES PERSONS WHO HAVE EXPERIENCE WITH OR  
9 INTEREST IN THE STUDY AREAS OF THE TASK FORCE AS SET FORTH IN  
10 SUBSECTION (2) OF THIS SECTION; PERSONS WHO REFLECT THE ETHNIC,  
11 CULTURAL, AND GENDER DIVERSITY OF THE STATE; REPRESENTATION OF  
12 ALL AREAS OF THE STATE; AND, TO THE EXTENT PRACTICABLE, PERSONS  
13 WITH DISABILITIES.

14 (i) (I) ALL TASK FORCE MEMBERS ARE EXPECTED TO SEEK INPUT  
15 FROM THE VARIOUS DEPARTMENTS, OFFICES, OR ORGANIZATIONS THEY  
16 REPRESENT OR THAT THEY ARE ASSOCIATED WITH, IF ANY.

17 (II) IN ORDER TO ADVANCE THE WORK OF THE TASK FORCE, TASK  
18 FORCE MEMBERS ARE ENCOURAGED TO PARTICIPATE IN DECISION-MAKING  
19 WITH THE UNDERSTANDING THAT INDIVIDUAL VOTES ON TASK FORCE  
20 ISSUES ARE BASED ON SUBJECT MATTER EXPERTISE AND DO NOT COMMIT  
21 REPRESENTATIVE ENTITIES OR ORGANIZATIONS TO ANY POSITION OR  
22 ACTION. TASK FORCE MEMBERS SHALL ADHERE TO ANY AGREED UPON  
23 PROCEDURAL RULES AND GUIDELINES.

24 (2) **Issues for study.** (a) THE TASK FORCE SHALL STUDY TAX  
25 POLICY WITHIN ITS SCOPE AS ANNUALLY DEFINED BY THE COMMITTEE  
26 UNDER SECTION 39-21-403 (2)(b) AND SHALL DEVELOP AND PROPOSE TAX  
27 POLICY MODIFICATIONS FOR COMMITTEE CONSIDERATION.

1 (b) THE REQUIREMENTS SET FORTH IN THIS SUBSECTION (2) DO NOT  
2 PROHIBIT THE TASK FORCE, AT ANY TIME DURING ITS EXISTENCE, FROM  
3 STUDYING, PRESENTING FINDINGS AND RECOMMENDATIONS TO THE  
4 COMMITTEE ON, OR REQUESTING PERMISSION FROM THE COMMITTEE TO  
5 DRAFT LEGISLATIVE PROPOSALS CONCERNING ANY ISSUE DESCRIBED IN  
6 THIS SUBSECTION (2).

7 (3) **Additional duties of the task force.** THE TASK FORCE SHALL  
8 ANNUALLY DELIVER TAX POLICY AND LEGISLATIVE RECOMMENDATIONS TO  
9 THE COMMITTEE PURSUANT TO THIS SECTION. IN ADDITION, THE TASK  
10 FORCE SHALL:

11 (a) ON OR BEFORE AUGUST 1 OF EACH YEAR, APPOINT A CHAIR AND  
12 VICE-CHAIR FROM AMONG ITS MEMBERS;

13 (b) MEET AT LEAST SIX TIMES EACH YEAR, OR MORE OFTEN AS  
14 DIRECTED BY THE CHAIR OF THE COMMITTEE;

15 (c) ESTABLISH ORGANIZATIONAL AND PROCEDURAL RULES FOR THE  
16 OPERATION OF THE TASK FORCE AND FOR COLLABORATION WITH THE  
17 COMMITTEE;

18 (d) DESIGNATE SPECIFIC TASK FORCE MEMBERS RESPONSIBLE FOR  
19 COLLABORATING WITH AND OBTAINING INPUT FROM OTHER STATE  
20 OFFICIALS, GROUPS, TASK FORCES, OR STATEWIDE INITIATIVES THAT  
21 COMPLEMENT OR RELATE TO THE TASK FORCE'S IDENTIFIED AREAS OF  
22 STUDY;

23 (e) CREATE SUBCOMMITTEES AS NEEDED TO CARRY OUT THE  
24 DUTIES OF THE TASK FORCE. THE SUBCOMMITTEES MAY CONSIST, IN PART,  
25 OF PERSONS WHO ARE NOT MEMBERS OF THE TASK FORCE BUT HAVE  
26 PARTICULAR EXPERTISE RELATED TO THE TOPICS BEING STUDIED. SUCH  
27 PERSONS MAY VOTE ON ISSUES BEFORE THE SUBCOMMITTEE BUT ARE NOT

1 ENTITLED TO VOTE AT TASK FORCE MEETINGS.

2 (f) UPON REQUEST BY A COMMITTEE MEMBER, WITH APPROVAL  
3 FROM THE COMMITTEE CHAIR IN CONSULTATION WITH THE COMMITTEE  
4 VICE-CHAIR, PROVIDE EVIDENCE-BASED FEEDBACK ON THE POTENTIAL  
5 BENEFITS OR CONSEQUENCES OF A LEGISLATIVE OR OTHER POLICY  
6 PROPOSAL NOT DIRECTLY AFFILIATED WITH OR GENERATED BY THE TASK  
7 FORCE, INCLUDING ANY BILL OR RESOLUTION INTRODUCED BY THE  
8 GENERAL ASSEMBLY THAT AFFECTS TAX POLICY. THE FEEDBACK SHOULD,  
9 IF POSSIBLE, BE DELIVERED WITHIN TWO WEEKS TO THE ENTIRE  
10 COMMITTEE AND REMAIN AS CONCISE AS POSSIBLE WHILE CAPTURING ANY  
11 AVAILABLE EVIDENCE. IF THE TASK FORCE CANNOT IDENTIFY EVIDENCE TO  
12 EFFECTIVELY INFORM A RESPONSE, THE FEEDBACK WILL INDICATE A LACK  
13 OF EVIDENCE AND REPORT ON ANY ACTIONS TAKEN.

14 (g) ON OR BEFORE OCTOBER 1 OF EACH YEAR, PREPARE AND  
15 SUBMIT TO THE COMMITTEE, WHICH THE COMMITTEE MAY MAKE PUBLICLY  
16 AVAILABLE ON ITS WEBSITE, A REPORT THAT, AT A MINIMUM, INCLUDES:

17 (I) ISSUES STUDIED BY THE TASK FORCE, AS WELL AS FINDINGS FOR  
18 LEGISLATIVE OR OTHER RECOMMENDATIONS;

19 (II) LEGISLATIVE OR POLICY PROPOSALS OF THE TASK FORCE THAT  
20 IDENTIFY THE POLICY ISSUES INVOLVED, THE AGENCIES RESPONSIBLE FOR  
21 THE IMPLEMENTATION OF THE CHANGES, AND THE FUNDING SOURCES  
22 REQUIRED FOR IMPLEMENTATION;

23 (III) A SUMMARY OF MONTHLY TASK FORCE MEETING ACTIVITIES  
24 AND DISCUSSIONS;

25 (IV) ANY EVIDENCE-BASED FEEDBACK PROVIDED TO THE  
26 COMMITTEE PURSUANT TO SUBSECTION (3)(f) OF THIS SECTION; AND

27 (V) A SUMMARY OF EFFORTS MADE TO COMMUNICATE,

1 COLLABORATE, OR COORDINATE WITH OTHER GROUPS, TASK FORCES, OR  
2 STATE INITIATIVES.

3 (4) **Coordination.** THE TASK FORCE MAY WORK WITH OTHER  
4 STATE AGENCIES, GROUPS, TASK FORCES, OR STATEWIDE INITIATIVES THAT  
5 ARE PURSUING ISSUES AND POLICY INITIATIVES SIMILAR TO THOSE  
6 ADDRESSED IN SUBSECTION (2) OF THIS SECTION. THE TASK FORCE MAY  
7 DEVELOP RELATIONSHIPS WITH OTHER TASK FORCES, COMMITTEES, AND  
8 ORGANIZATIONS TO LEVERAGE EFFICIENT POLICY-MAKING OPPORTUNITIES  
9 THROUGH COLLABORATIVE EFFORTS.

10 (5) **Task force funding - staff support.** (a) THE LEGISLATIVE  
11 COUNCIL STAFF, THE OFFICE OF LEGISLATIVE LEGAL SERVICES, AND THE  
12 DEPARTMENT OF REVENUE SHALL SUPPLY STAFF ASSISTANCE, WITHIN  
13 EXISTING APPROPRIATIONS, TO THE TASK FORCE AS THE COMMITTEE  
14 DEEMS APPROPRIATE. IF EXISTING APPROPRIATIONS ARE NOT ADEQUATE  
15 TO SUPPLY STAFF ASSISTANCE, THE DIRECTOR OF THE LEGISLATIVE  
16 COUNCIL STAFF, THE DIRECTOR OF THE OFFICE OF LEGISLATIVE LEGAL  
17 SERVICES, OR THE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL  
18 REQUEST ADDITIONAL NECESSARY FUNDING IN THEIR ANNUAL BUDGET  
19 REQUESTS.

20 (b) ANY STATE DEPARTMENT, AGENCY, OR OFFICE WITH AN ACTIVE  
21 REPRESENTATIVE ON THE TASK FORCE IS AUTHORIZED TO RECEIVE AND  
22 EXPEND GIFTS, GRANTS, AND DONATIONS, INCLUDING DONATIONS OF  
23 IN-KIND SERVICES FOR STAFF SUPPORT, FROM ANY PUBLIC OR PRIVATE  
24 ENTITY FOR ANY DIRECT OR INDIRECT COSTS ASSOCIATED WITH THE  
25 DUTIES OF THE TASK FORCE.

26 **39-21-405. Repeal of part.** THIS PART 4 IS REPEALED, EFFECTIVE  
27 DECEMBER 31, 2026.

1           **SECTION 2. Safety clause.** The general assembly hereby finds,  
2 determines, and declares that this act is necessary for the immediate  
3 preservation of the public peace, health, or safety.