

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

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 21-0665.01 Esther van Mourik x4215

HOUSE BILL 21-1077

HOUSE SPONSORSHIP

Benavidez and Bird,

SENATE SPONSORSHIP

(None),

House Committees

Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

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

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.

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, FAIRNESS, ADEQUACY, TRANSPARENCY, AND ADMINISTRATIVE

1 EASE. THE SCOPE OF "TAX POLICY" TO BE CONSIDERED BY THE COMMITTEE
2 AND THE TASK FORCE IS ANNUALLY DETERMINED BY THE COMMITTEE AS
3 SET FORTH 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 MEMBER REPRESENTING A SMALL BUSINESS;

26 (G) ONE MEMBER REPRESENTING A LARGE BUSINESS; 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 MEMBER REPRESENTING A SMALL BUSINESS;

10 (G) ONE MEMBER REPRESENTING A LARGE BUSINESS; 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 A BALANCE OF
11 TAX PERSPECTIVES AND THE ETHNIC, CULTURAL, AND GENDER DIVERSITY
12 OF THE STATE; REPRESENTATION OF ALL AREAS OF THE STATE; AND, TO
13 THE EXTENT PRACTICABLE, PERSONS 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, OR TASK FORCES THAT COMPLEMENT OR RELATE TO
21 THE TASK FORCE'S IDENTIFIED AREAS OF STUDY;

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

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

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

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

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

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

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

26 (V) A SUMMARY OF EFFORTS MADE TO COMMUNICATE,
27 COLLABORATE, OR COORDINATE WITH OTHER GROUPS OR TASK FORCES.

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

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

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

23 **39-21-405. Repeal of part.** THIS PART 4 IS REPEALED, EFFECTIVE
24 DECEMBER 31, 2026.

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