

CHAPTER 10

H.B. No. 2

AN ACT

relating to creation of the Select Committee on Tax Equity.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. SELECT COMMITTEE ON TAX EQUITY. (a) The Select Committee on Tax Equity is composed of:

- (1) four public members appointed by the governor;
 - (2) two public members and two members of the senate appointed by the lieutenant governor;
 - (3) two public members and two members of the house of representatives appointed by the speaker of the house of representatives; and
 - (4) the comptroller of public accounts.
- (b) The speaker of the house of representatives and the lieutenant governor shall jointly select the chairman of the committee from among its members.
- (c) The committee shall meet at the call of the chairman.
- (d) Public members of the committee serve two-year terms expiring September 1 of each odd-numbered year.

SECTION 2. PURPOSE; DUTIES. The committee shall conduct studies and make findings regarding the burden of state and local taxation borne by various segments of the state's economy and by various categories of individual taxpayers. In the studies the committee shall assess:

- (1) the relative portion of the total amount of these taxes that is received from each segment of the business community and each category of individual taxpayers;
- (2) the impact of state and local taxation on economic development in this state; and
- (3) the relationship between taxes and the revenue needs of the state and local governments and between the tax burden and benefits taxpayers receive from government in this state.

SECTION 3. REPORTS. As necessary and appropriate, the committee shall issue reports of its findings from the studies required by Section 2 of this Act. The committee shall file copies of the reports with the Legislative Reference Library, Texas Legislative Council, secretary of the senate, and chief clerk of the house of representatives.

SECTION 4. STAFF. On the request of the committee the Legislative Budget Board, Texas Legislative Council, governor's office, senate, and house of representatives shall provide the staff necessary to carry out the duties of the committee.

SECTION 5. WITNESSES; PROCESS. The committee may issue a subpoena or other process to a witness at any place in this state, compel the attendance of the witness, and compel the production of a book, record, document, or instrument that the committee requires. If necessary to obtain compliance with a subpoena or other process, the committee may issue a writ of attachment. A subpoena or other process issued by the committee may be addressed to and served by any peace officer of this state or any of its political subdivisions. The chairman shall issue, in the name of the committee, a subpoena or other process as the committee directs. If the chairman is absent, the vice-chairman or any designee of the chairman may issue a subpoena or other process in the same manner as the chairman. A witness attending proceedings of the committee under process is entitled to the same mileage and per diem as a witness before a grand jury in this state. The testimony given at any hearing conducted under this Act shall be given under oath subject to the penalties of perjury.

SECTION 6. COOPERATION OF OTHER AGENCIES. If needed in the discharge of its duties, the committee may request the assistance of any state agency, department, or office. The agency, department, or office shall provide the requested assistance.

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SECTION 7. EXPENSES. The operating expenses of the committee shall be paid from available funds of the governor's office and from the contingent expense fund of the senate and the contingent expense fund of the house of representatives, as agreed by those entities. The committee members are entitled to reimbursement from those funds for their expenses incurred in carrying out this Act.

SECTION 8. EXPIRATION. This Act expires September 1, 1991.

SECTION 9. EMERGENCY. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on March 11, 1987, by the following vote: Yeas 143, Nays 0; and that the House concurred in Senate amendments to H.B. No. 2 on March 19, 1987, by the following vote: Yeas 131, Nays 0. Passed by the Senate, with amendments, on March 18, 1987, by the following vote: Yeas 28, Nays 0.

Approved March 30, 1987.

Effective March 30, 1987.