

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE JOINT RESOLUTION 1057

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Sponsors: Representatives Hurley; Alexander, Barbee, Beall, Boyd-McIntyre, Buchanan, Church, Culpepper, Easterling, Fox, Gamble, Gardner, Hightower, Hill, Lee, McCombs, McLaughlin, Mitchell, Owens, Ramsey, Rogers, Sutton, Tolson, Wainwright, Warner, Wilkins, Womble, and Yongue.

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Referred to: Rules, Calendar, and Operations of the House.

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May 11, 1995

1 A JOINT RESOLUTION AUTHORIZING THE LEGISLATIVE RESEARCH  
2 COMMISSION TO STUDY TAX ISSUES RELATING TO PUBLIC AND  
3 PRIVATE RETIREMENT BENEFITS AND TO STATE AND LOCAL  
4 GOVERNMENTS.

5       Whereas, it is necessary to assure the taxpayers of this State that they are  
6 getting the best services for their money; and

7       Whereas, a study is needed to examine the appropriate functions of State and  
8 local governments, sources of funding, and the tax structure; and

9       Whereas, fairness and equity of the tax burden on retired citizens would be an  
10 important part of such a study;

11 Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

12       Section 1. The Legislative Research Commission is authorized to study tax  
13 issues relating to public and private retirement benefits and State and local revenue  
14 structures. The Commission may:

15       (1) Consider whether the State should equalize income tax treatment of  
16 State and federal government retirement benefits as compared to  
17 private retirement benefits and whether the State should provide  
18 comparable income tax treatment of pensions for private retirees;

19       (2) Examine State and local revenue structures;

1           (3) Investigate the relationship between the State and units of local  
2           government; and

3           (4) Study other issues it deems necessary to carry out its purpose.

4           Sec. 2. The Commission may call upon the Department of Revenue and any  
5 other appropriate department to cooperate with it in its study.

6           Sec. 3. The Commission shall make a final report of its recommendations to  
7 the 1997 General Assembly and may make an interim report to the 1996 Regular  
8 Session of the 1995 General Assembly.

9           Sec. 4. This resolution is effective upon ratification.