

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1995**

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**HOUSE JOINT RESOLUTION 246**

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Sponsors: Representatives Gamble; Arnold, Luebke, Ramsey, and Tallent.

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

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February 22, 1995

1 A JOINT RESOLUTION AUTHORIZING THE LEGISLATIVE RESEARCH  
2 COMMISSION TO CONTINUE TO STUDY THE REVENUE LAWS OF NORTH  
3 CAROLINA.

4       Whereas, the Legislative Research Commission has been authorized by the  
5 1977, 1979, 1981, 1983, 1985, 1987, 1989, 1991, and 1993 General Assemblies to  
6 conduct a study of the revenue laws of North Carolina; and

7       Whereas, since 1977 the committee appointed by the Legislative Research  
8 Commission to study the revenue laws has recommended many changes in the revenue  
9 laws in the committee's attempt to improve these laws; and

10       Whereas, the Revenue Laws Study Committee has proved to be an excellent  
11 forum for both taxpayers and tax administrators to present their complaints about  
12 existing law and make suggestions to improve the law;

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

14       Section 1. The Legislative Research Commission is authorized to study the  
15 revenue laws of North Carolina and the administration of these laws. The Commission  
16 may review the State's revenue laws to determine which laws need clarification,  
17 technical amendment, repeal, or other change to make the laws concise, intelligible,  
18 easy to administer, and equitable. When the recommendations of the Commission, if  
19 enacted, would result in an increase or decrease in State tax revenues, the report of the  
20 Commission shall include an estimate of the amount of the increase or decrease.

21       Sec. 2. The Commission may call upon the Department of Revenue to  
22 cooperate with it in its study of the revenue laws. The Secretary of Revenue shall  
23 ensure that the Department's staff cooperates fully with the Commission.

1           Sec. 3. The Commission shall make a final report of its recommendations for  
2 improvement of the revenue laws to the 1997 General Assembly and may make an  
3 interim report to the 1996 Regular Session of the 1995 General Assembly.

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