

RULE 6.8(A) REPORT
OF THE HOUSE COMMITTEE ON CIVIL LAW AND PROCEDURE
ON HOUSE BILL NO. 356

May 16, 2017
Date

I. SUMMARY OF JOINT RESOLUTION

This report is for House Bill No. 356 of the 2017 Regular Session by Representative Ivey, proposing to amend Article VII, Section 4(A) of the Constitution.

HB 356 provides for a flat rate for individual and business income taxes and eliminates the income tax deduction for federal income taxes paid for purposes of calculating corporate and individual income tax liability.

II. CONCLUSION

The proposed measure cannot be accomplished statutorily.

HB 356 proposes to remove constitutional provisions fixing the maximum tax rates and brackets set January 1, 2003, remove the allowance to deduct federal income taxes paid, and add the authority to establish a flat tax rate by law. The proposed changes and granting of authority to the legislature can only be accomplished through an amendment to the constitution.

III. OTHER PENDING MEASURES

Total joint resolutions introduced: 50

Total joint resolutions reported
by other standing committees: 10

HB 95, HB 125, HB 258, HB 347, HB 349, HB 350, HB 353, HB 370, and HB 371 all propose to amend Const. Art. VII, §4(A). These joint resolutions appear to have alternative purposes and language which conflict with HB 356.

IV. RECOMMENDATION

With Amendments _____

Without Amendments X