SENATE CONCURRENT RESOLUTION NO. 46

WHEREAS, the several tax return forms of the State of Missouri have steadily grown in length over recent years; and

WHEREAS, the General Assembly is a co-equal branch of state government and is responsible for the formation of tax laws that lead in part to expansion of tax returns; and

WHEREAS, the current General Assembly has proposed several "check-off" options for the Missouri tax return that would promote charitable giving; and

WHEREAS, the passage of additional check-off options would require more space on the Missouri tax return than is available:

NOW THEREFORE BE IT RESOLVED that the members of the Missouri Senate, Ninety-Second General Assembly, Second Regular Session, the House of Representatives concurring therein, hereby establish the Joint Interim Committee on Tax Returns; and

BE IT FURTHER RESOLVED that the Committee shall be composed of three majority members and two minority members of the Senate, to be appointed by the President Pro Tem of the Senate; three majority members and two minority members of the House of Representatives, to be appointed by the Speaker of the House of Representatives; and

BE IT FURTHER RESOLVED that the Committee shall conduct a comprehensive analysis of the Missouri tax return, examine any other issues that the committee deems relevant, and make any recommendations for improving the efficiency and effectiveness of tax returns; and

BE IT FURTHER RESOLVED that the Committee be authorized to hold hearings as it deems advisable, and may solicit any input or information necessary to fulfill its obligations from the Department of Revenue; and

BE IT FURTHER RESOLVED that the staffs of House Research, Senate Research and the Committee on Legislative Research shall provide such legal, research, clerical, technical and bill drafting services as the Committee may require in the performance of its duties; and

BE IT FURTHER RESOLVED that the Committee, its members, and any staff personnel assigned to the Committee shall receive reimbursement for their actual and necessary expenses incurred in attending meetings of the Committee or any subcommittee thereof; and

BE IT FURTHER RESOLVED that the Committee report its recommendations and findings to the Missouri General Assembly by January 1, 2005, and the authority of such Committee shall terminate on December 31, 2004; and

BE IT FURTHER RESOLVED that the Secretary of the Missouri Senate be instructed to prepare properly inscribed copies of this resolution for the President Pro Tem of the Senate, the Speaker of the House of Representatives, and the Director of Revenue.