CHAPTER 41

Joint Committee on Taxation

**SECTION 2‑41‑10.** Joint Committee established; appointment of members.

There is established the Joint Committee on Taxation composed of nine members. The nine members must be appointed as follows:

(1) three Senators appointed by the Chairman of the Senate Finance Committee;

(2) three members of the House of Representatives appointed by the Chairman of the Ways and Means Committee; and

(3) three representatives of the business community, one being a certified public accountant, appointed by the Governor.

Members of the Senate and House of Representatives serve exofficio. The committee chairman must be one of the legislative members and the vice‑chairman must be one of the business community members. Both officers are to be elected by the membership of the committee. The terms of members appointed by the Governor shall be coterminous with the term of the appointing Governor.

HISTORY: 2002 Act No. 334, Section 18.

**SECTION 2‑41‑20.** Joint Committee function and duties.

The committee must:

(1) make a detailed and careful study of the revenue laws of the State, together with all other laws of the State which have a bearing upon the study of the revenue laws, and to make recommendations to the General Assembly;

(2) provide for the revision of revenue laws so as to develop a more easily understandable and workable system of revenue laws for the State;

(3) recommend changes in the basic tax structure of the State and in the rates of taxation, together with predicted revenue effects of the charges together with proposed alternate sources of revenue, to the end that our revenue system may be stable and equitable, and yet so fair when compared with the tax structures of other states, that business enterprises and persons would be encouraged by the economic impact of the South Carolina revenue laws to move themselves and their business enterprises into the State;

(4) recommend study of alternate sources of revenue found in the tax structures of other states, and particularly in the other southeastern states, and to make a report of the economic impact of the South Carolina tax structure upon the business enterprises of various types of industry, as compared with those of other southeastern states; and

(5) make recommendations for long‑range revenue planning and for future amendments of the revenue laws of South Carolina.

HISTORY: 2002 Act No. 334, Section 18.

**SECTION 2‑41‑30.** Public hearings; receipt of testimony; assistance in performance of duties.

The committee may:

(1) hold public hearings;

(2) receive testimony of any employees of the State or any other witnesses who may assist the committee in its duties; and

(3) call for assistance in the performance of its duties from any employees or agencies of the State or any of its political subdivisions.

HISTORY: 2002 Act No. 334, Section 18.

**SECTION 2‑41‑40.** Adoption of rules.

The committee may adopt by majority vote rules not inconsistent with this chapter it considers proper with respect to matters relating to the discharge of its duties under this chapter.

HISTORY: 2002 Act No. 334, Section 18.

**SECTION 2‑41‑50.** Professional and clerical support services.

Professional and clerical services for the committee must be made available from the staffs of the General Assembly, the Revenue and Fiscal Affairs Office and the Executive Budget Office, the Department of Revenue, and other state agencies and institutions.

HISTORY: 2002 Act No. 334, Section 18.

Code Commissioner's Note

At the direction of the Code Commissioner, references in this section to the offices of the former State Budget and Control Board, Office of the Governor, or other agencies, were changed to reflect the transfer of them to the Department of Administration or other entities, pursuant to the directive of the South Carolina Restructuring Act, 2014 Act No. 121, Section 5(D)(1), effective July 1, 2015.

**SECTION 2‑41‑60.** Reports and recommendations.

The committee must make reports and recommendations to the General Assembly and the Governor by June 30, 2006, at which time the committee will be dissolved. These findings and recommendations must be published and made available to the public.

HISTORY: 2002 Act No. 334, Section 18.

**SECTION 2‑41‑70.** Expense reimbursement.

The members of the committee are entitled to receive the per diem, mileage, and subsistence as is allowed by law for members of boards, committees, and commissions when engaged in the exercise of their duties as members of the committee. These expenses must be paid from approved accounts of their respective appointing authority. All other costs and expenses of the committee must be paid in equal proportion by the Senate, the House of Representatives, and the Office of the Governor, but only after the expenditures have been approved in advance by the President of the Senate, the Speaker of the House, and the Governor.

HISTORY: 2002 Act No. 334, Section 18; 2019 Act No. 1 (S.2), Section 22, eff January 31, 2019.

Effect of Amendment

2019 Act No. 1, Section 22, in the third sentence, substituted "President of the Senate" for "President Pro Tempore of the Senate".