

1 SJR97  
2 130501-4  
3 By Senator Marsh  
4 RFD: Rules  
5 First Read: 21-APR-11

1 SJR97

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4 ENROLLED, SJR97,

5 ESTABLISHING A COMMITTEE TO STUDY CURRENT TAX AND  
6 FEE DISPARITIES IN THE ALABAMA SUBSCRIPTION VIDEO MARKETPLACE.  
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8 WHEREAS, the Legislature is committed to producing a  
9 state government more fiscally responsible and accountable to  
10 the Alabama taxpayer; and

11 WHEREAS, the Legislature is committed to providing a  
12 more equitable and less burdensome tax and fee obligation on  
13 the Alabama taxpayer; and

14 WHEREAS, substantial competition among subscription  
15 video service providers exists and is increasing, and as this  
16 competitive environment has evolved, the existing state and  
17 local tax and fee structure has created disparities so that  
18 customers of some subscription video service providers pay  
19 substantially more taxes and fees than others; and

20 WHEREAS, competitive providers in the video service  
21 marketplace have substantially grown and diversified their  
22 technology since the passage of the Telecommunications Act of  
23 1996, and at least 10 states have enacted legislation that  
24 would close the loophole created by the federal government and

1 create tax and fee parity among subscription video service  
2 providers and users; and

3 WHEREAS, video consumers in Alabama deserve a  
4 modernized tax code that lowers government mandated fees to  
5 only those fees required to cover actual costs; and if taxes  
6 are assessed, they should be assessed consistently on all  
7 video services; and

8 WHEREAS, the people of Alabama deserve a tax code  
9 that would encourage providing more current and future  
10 technologies, thus broadening the tax base and providing a  
11 more stable, predictable, and transparent source of revenue  
12 for state and local governments; now therefore,

13 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH  
14 HOUSES THEREOF CONCURRING, That:

15 (a) The Alabama Video Tax and Fee Study Committee is  
16 established for the purpose of studying the current tax and  
17 fee disparities in the Alabama video services marketplace.

18 (b) Foremost among the issues considered by the  
19 committee shall be how to rectify the anti-competitive effect  
20 from video service and cable franchise fees and other taxes on  
21 the pricing and provision of video service in Alabama.

22 (c) The study committee shall consist of the  
23 following members:

24 (1) Four members of the House of Representatives  
25 appointed by the Speaker of the House.

1           (2) Four members of the Senate appointed by the  
2 President Pro Tempore of the Senate.

3           (3) Three members of the House appointed by the  
4 House Minority Leader.

5           (4) Three members of the Senate appointed by the  
6 Senate Minority Leader.

7           (d) (1) The Speaker of the House shall designate one  
8 of the four House members appointed by the Speaker as the  
9 House Co-chair of the committee.

10          (2) The President Pro Tempore shall designate one of  
11 the four Senate members appointed by the Pro Tempore as the  
12 Senate Co-chair of the committee.

13          (e) The study committee shall recommend legislation  
14 that would eliminate the tax and fee disparity in the video  
15 marketplace so that Alabama consumers may realize the benefits  
16 of lower and fairer government-mandated fees on their video  
17 services and have a tax and fee-neutral choice for such  
18 services.

19          (f) State agencies and local governments are  
20 requested to provide any data or other information requested  
21 by the study committee needed to conduct the study.

22          (g) The private video service providers in Alabama  
23 may also provide any data or other information requested by  
24 the study committee to assist with its study.

1           (h) The committee shall meet at least three times  
2 and report its findings, conclusions, and recommendations to  
3 the Legislature no later than November 1, 2011. The committee  
4 shall stand dissolved and discharged of any further duties and  
5 liabilities at the end of the 2012 Regular Session of the  
6 Legislature.

7           (i) Each member of the committee shall be entitled  
8 to his or her regular legislative compensation, his or her per  
9 diem, and travel expenses for each day he or she attends a  
10 meeting of the commission. Upon requisitions signed by the  
11 chair of the committee, these payments shall be paid out of  
12 any funds appropriated to the use of the Legislature by means  
13 of warrants drawn by the Comptroller on the State Treasury.  
14 Notwithstanding the foregoing, no member shall receive  
15 additional legislative compensation or per diem when the  
16 Legislature is in session or if a member is being paid any  
17 other payments on the same dates for attendance on other state  
18 business. The total expenditures of the committee shall not  
19 exceed \$5,000.

20           (j) Members of the committee may not disclose  
21 confidential or proprietary business plans, or other sensitive  
22 information outside of the committee members' staff. The study  
23 committee shall exercise all necessary caution to avoid  
24 disclosure of confidential information supplied under the  
25 authority granted by this resolution.

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President and Presiding Officer of  
the Senate

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Speaker of the House of Representa-  
tives

SJR97

Senate 27-APR-11

I hereby certify that the within Senate Joint  
Resolution originated in and was adopted by the Senate, as  
amended.

Patrick Harris  
Secretary

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House of Representatives  
Adopted: 05-MAY-11

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By: Senator Marsh