

HJR243 ENROLLED



1 VUXYPP-2
2 By Representative McClammy
3 RFD: RULES
4 First Read: 24-May-23
5 2023 Regular Session



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1 Enrolled, An Act,

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4 ESTABLISHING THE JOINT STUDY COMMISSION ON GROCERY
5 TAXATION.

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7 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH
8 HOUSES THEREOF CONCURRING, That the Joint Study Commission
9 on Grocery Taxation is established.

10 (a) The purpose of the commission is to study a
11 proposed elimination of the sales and use tax on food items
12 pursuant to state law and evaluate the impact of eliminating
13 the sales and use tax on, but not limited to, the following:

14 (1) Household expenditure by Alabama residents, with
15 focus on those whose incomes are below the Federal Poverty
16 Level and those whose incomes extend above the Federal
17 Poverty Level to at least the median household income for
18 the state.

19 (2) The Education Trust Fund, both in isolation and
20 in relation to the remainder of the state budget.

21 (3) Revenue collection by political subdivisions.

22 (4) Community food banks and nonprofit organizations
23 that provide food.

24 (5) Hunger and malnutrition, especially relating to
25 children and the elderly.



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26 (b) The members of the commission shall include all
27 of the following:

28 (1) The Minority Leader of the Senate, or his or her
29 designee.

30 (2) The Chair of the Senate Finance and Taxation
31 Education Committee, or his or her designee.

32 (3) The primary sponsor of Senate Bill 257 of the
33 2023 Regular Session, or his or her designee.

34 (4) The Minority Leader of the House of
35 Representatives, or his or her designee.

36 (5) The Chair of the House Ways and Means Education
37 Committee, or his or her designee.

38 (6) The primary House sponsor of this resolution, or
39 her designee.

40 (7) A member appointed by the Lieutenant Governor.

41 (8) A member appointed by the Speaker of the House of
42 Representatives.

43 (9) A representative of a nonprofit organization
44 appointed by the President Pro Tempore of the Senate.

45 (10) A representative of the Alabama Grocers
46 Association, appointed by the association.

47 (11) A representative of the National Federation of
48 Independent Business (NFIB), appointed by the NFIB.



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49 (c) Designees or appointees to the commission shall
50 reflect the racial, gender, geographic, urban, rural, and
51 economic diversity of the state.

52 (d) (1) Appointments to the commission shall be made
53 within 30 days after the effective date of this act.

54 (2) The primary sponsor of Senate Bill 257 and the
55 primary House sponsor of this resolution shall co-chair the
56 commission. The initial meeting of the commission shall be
57 called by the co-chairs and shall be held no later than
58 December 1, 2023, at which time the commission shall assign
59 study and reporting responsibilities to the members.
60 Thereafter, the commission shall meet no less than once each
61 year.

62 (e) (1) The Department of Revenue shall prepare and
63 deliver to each member of the commission a report once each
64 quarter on the revenue from sales and use tax collection on
65 grocery sales.

66 (2) The Department of Revenue, upon request of any
67 commission member, shall provide other information that the
68 department possesses.

69 (f) (1) The legislative members of the commission
70 shall be entitled to their legislative compensation, per
71 diem, and travel expenses for each day they attend a meeting
72 of the commission in accordance with Section 49 of the
73 Constitution of Alabama of 2022.



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74 (2) The non-legislative members of the commission
75 shall serve without compensation but may be reimbursed for
76 necessary expenses in attending commission meetings pursuant
77 to the policies of the respective appointing authority.

78 (g) (1) The commission shall annually report to the
79 Lieutenant Governor and the Speaker of the House of
80 Representatives on the number of times it met during the
81 preceding 12 months, and shall include minutes of its
82 meetings, with any interim recommendations or requests that
83 may assist its work.

84 (2)a. The commission shall prepare a final report of
85 its findings, conclusions, and recommendations for any
86 proposed legislation to eliminate the sales and use tax on
87 groceries no later than November 1, 2026.

88 b. The final report shall be delivered to the
89 Lieutenant Governor, the President Pro Tempore of the
90 Senate, the Majority Leader of the Senate, the Minority
91 Leader of the Senate, the Chair of the Senate Finance and
92 Taxation Education Committee, the Speaker of the House of
93 Representatives, the Majority Leader of the House of
94 Representatives, the Minority Leader of the House of
95 Representatives, and the Chair of the House Ways and Means
96 Education Committee.

97 c. Upon filing its final report the commission shall
98 be dissolved.



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99 (h) Pursuant to Section 36-14-17.1, Code of Alabama
100 1975, the commission shall provide to the Secretary of State
101 a notice of all meetings, the name of each member serving on
102 the commission, a copy of the final report, and other
103 interim reports or studies produced throughout the duration
104 of its existence.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 25-MAY-23.

John Treadwell
Clerk

Senate

25-MAY-23

Adopted