

# HJR243 INTRODUCED



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



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HJR\_\_\_ ESTABLISHING THE JOINT STUDY COMMISSION ON GROCERY TAXATION.

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

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

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

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

(3) Revenue collection by political subdivisions.

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

(5) Hunger and malnutrition, especially relating to 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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