[CHAPTER 232E]
TAX REVIEW COMMISSION

Section
232E-1 Establishment of the commission
232E-2 Term
232E-3 Duties

§232E-1 Establishment of the commission. There shall be a tax review commission, hereinafter called the commission. The commission shall consist of seven members who shall be appointed by the governor with the advice and consent of the senate and shall be in the department of taxation for administrative purposes. The commission shall elect its chairperson from one of its members. The members shall receive no compensation for their services, but shall be reimbursed for actual expenses incurred in the performance of their duties.

The commission may enter into contracts with consultants and engage employees necessary to perform its duties without regard to chapter 76. Departments of the state government shall make available to the commission such data and facilities as are necessary for it to perform its duties. [L 1979, c 218, pt of §2; am L 2002, c 148, §22]

§232E-2 Term. A commission shall be appointed on or before July 1, 1980, and a new commission shall be appointed on or before July 1 every five years thereafter; provided that if any vacancy occurs in the membership of a commission prior to the completion of its duties or dissolution, the governor shall appoint a replacement member in accordance with sections 232E-1 and 26-34. The commission shall meet from time to time as necessary to execute its duties. The commission shall dissolve upon the adjournment sine die of the legislature to which it submits the evaluation and recommendations required by section 232E-3. [L 1979, c 218, pt of §2; am L 1983, c 212, §1; am L 1989, c 21, §1]

§232E-3 Duties. The commission shall conduct a systematic review of the State's tax structure, using such standards as equity and efficiency. Thirty days prior to the convening of the second regular session of the legislature after the members of the commission have been appointed, the commission shall submit to the legislature an evaluation of the State's tax structure and recommend revenue and tax policy, except that for the commission appointed on or before July 1, 1980, or the replacement commission intended to function prior to the appointment of a new commission on or before July 1, 1985, the commission shall submit the required evaluation and recommendations to the legislature thirty days prior to the convening of the regular session of 1985. [L 1979, c 218, pt of §2; am L 1983, c 212, §2]

[THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK.]