

## A RESOLUTION TO SUPPORT TAX REFORM IN GEORGIA

WHEREAS, Georgia along with 14 other states enjoys an AAA credit rating; and

WHEREAS, it is important for both Georgia and the United States to continue to create new jobs to enhance the economic benefits for its citizens and America's standing in the world economy and;

WHEREAS, any system that taxes disproportionately between income and other taxes penalizes Georgia compared to other States that have already incorporated their tax reform measures, and

WHEREAS, the underground economy pays no income taxes and forcing honest taxpaying citizens and businesses to subsidize illegal activities, and

WHEREAS, Georgia is one of 41 states which impose a tax on individual income at 6% placing Georgia as having one of the highest individual income tax rates of all states., and

WHEREAS, 9 states currently have no income tax and 62 percent of job growth between 2003-2013 occurred in these states;

WHEREAS, Georgia's neighboring states either have no income tax or have adapted tax reform legislation to lower their income tax,

WHEREAS, the Final Report of the 2013 Georgia Senate Fair Tax Study Committee, addressed Georgia's ongoing reviews of its taxation structure and the appropriateness of its various forms of taxation and provided recommendations on the reductions of the State Income Tax, any associated impacts on the State Sales Tax, potential impacts of a Fair Tax and the impacts of these recommendations to the welfare of Georgians and Georgia's economic competitiveness in the region; and

WHEREAS, various legislation has been introduced in both the House and the Senate to address both reductions in State Income Tax and the Fair Tax; and

WHEREAS, the Georgia Senate in 2016 passed legislation to reduce the personal income tax rate on Georgians by over 10% while maintaining charitable, mortgage and medical deductions, maintaining the current state sales tax rate at 4%, and

NOW, THEREFORE, BE IT RESOLVED THAT THE CITIZENS OF Georgia urge the Legislature and the Executive Branch to make passage of real Tax Reform a high priority in the 2017 General Assembly, to continue a phased reduction of personal income tax rate in a fiscally responsible manner to benefit all Georgians while maintaining Georgia's high credit rating and enhancing Georgia's competitiveness in the region and United States.

Upon passage of this resolution at the State Convention or by State Committee we request this resolution shall be posted for a minimum of five years on the GAGOP website in a readily accessible location as a downloadable document.