

## **2025-26 PROPOSED REVENUE AND TAXATION COMMITTEE RULES**

Subject to the Joint Rules of the Senate and the Assembly (Joint Rules), the Rules of the Assembly shall govern the conduct of all Committee meetings. Committees may adopt additional rules not in conflict with the Joint Rules or Rules of the Assembly.

### Submission of Amendments to Rules Committee

For a non-substantive bill pending referral, which the author anticipates will be referred to this Committee, the author must provide the Committee with author's amendments when they are provided to the Rules Committee. Failure to do so may result in a bill not being set for hearing.

### Bill Setting

Following a bill's referral to the Committee, that bill may, at the Chair's discretion and subject to these Committee Rules, be set for hearing. The Committee secretary will inform the bill's author of the hearing date selected. Each bill is allowed a total of three "sets", and an author "pull" counts as one set.

### Committee Background Requests

When a bill is referred to the Committee, the Committee secretary will forward a background request to the author to aid in the preparation of a Committee analysis. All Committee background requests must be returned to the Committee at least 10 calendar days before the hearing date. Failure to submit the requested information in a timely manner may result in the bill being rescheduled for the Committee's next hearing. If the bill has been published in the Assembly Daily File and is put over, this will count as an author pull and as a "set".

### Order of Hearing Bills and other Committee Business

Bills shall be heard in file order. Bills authored by Committee members will be taken up after all other authors have been accommodated. The Chair may, in their discretion, hear bills out of

order, or the Committee may refer a bill's subject matter for interim study by a majority of those present and voting.

Legislative Counsel amendments must be submitted to Committee staff at least 10 calendar days before the hearing date to allow adequate time to analyze the bill. Analyses will not be prepared on bills "as proposed to be amended".

Committee hearings will begin at the time and place designated in the Assembly Daily File, or as announced by the Presiding Officer prior to the adjournment of Floor session. If there is no quorum present 10 minutes after the scheduled or announced commencement time, the Committee may adjourn at the Chair's discretion. If there is no author present 10 minutes after a quorum has been established, the Committee may adjourn, at the Chair's discretion, and a set count will be applied to all bills originally set for hearing. At the Chair's discretion, a sub-committee of the whole Committee may hear bills and recommend a "do pass" to the whole Committee once a quorum is present or at the next regularly scheduled Committee meeting.

At the delegation of the Chair, or during consideration of a bill for which the Chair is the author, another member designated by the Chair shall preside.

#### Limitations on Testimony

To ensure that all bills on the agenda have a fair and reasonable opportunity to be presented by the author and heard and discussed by the Committee, the Chair, at their discretion, may limit:

- 1) Duplicative testimony;
- 2) The number of witnesses appearing in support of, or opposition to, a bill; or,
- 3) The time allotted for the presentation of testimony on a bill provided that both support and opposition witnesses receive equitable time for their presentations.

#### Consent Calendar

The Chair may, with concurrence from the Vice Chair, prepare a proposed consent calendar for non-controversial bills with no significant costs. Any Committee member may remove a bill from the proposed consent calendar.

#### Suspense File

Any bill estimated to result in an annual revenue loss or gain of \$150,000 or more will be moved to the Committee's Suspense File, without prejudice, for further consideration. Any amendments proposed by the author of a bill that is moved to the Suspense File must be submitted to the Committee in Legislative Counsel form at least 10 calendar days prior to the Suspense File hearing date. Bills for which amendments are not timely submitted will not be considered for passage off the Suspense File.

At the Chair's discretion, the Committee may elect not to move bills to the Suspense File during any Committee hearing held within three weeks of adjournment for Final Recess or under extraordinary circumstances, as determined by the Chair.

#### Votes in Committee

A vote on a bill, other than a bill that qualifies for the Suspense File or is referred for interim study, will be in order after the author and support/opposition witnesses have been given the opportunity to be heard. Prior to the announcement of the vote, the Chair may place a bill on call.

Lifting calls and adding on votes will occur at the end of the hearing or at the Chair's discretion, before adjournment.

#### Voluntary Contribution Fund (Income Tax Checkoff) Policy

Bills that amend an existing, or propose an additional, voluntary contribution fund must comply with specifications set forth in the separately stated Voluntary Contribution Fund (Income Tax Checkoff) Policy maintained by the Committee. (See Attached)