# **Ways and Means Committee - List of Speakers & Topics**

### 1. Department of Revenue

- a. The Department of Revenue has provided handouts concerning the Net Revenue collection for the state of Georgia for the past four fiscal years, sales and use data, and income tax credits.
- b. They will be addressing the existing mix of revenue sources as well as the cost of current sales and use tax exemptions.

#### 2. Joseph Henchman, Tax Federation

- a. Joseph Henchman is an attorney and policy analyst, as well as the Vice President of Legal and State Projects, at the Tax Federation.
- b. He will be testifying in regards to Rep. Carson's bill as well as well as discussing other Georgia's current revenue sources and economic development outlook compared to other states.

## 3. Dr. Roger Tutterow

- a. Dr. Tutterow served on the Special Council on Tax Reform and Fairness for Georgians in 2010.
- b. He will be answering questions concerning the past tax reform findings.

#### 4. OPB/Kenneth Heaghney

- a. Dr. Heaghney is currently a Research Professor of Economics at Georgia State and serves as the State Fiscal Economist.
- b. Handouts at the meeting will show an example of bond ratings for the state. He will address what criteria are used in the development of bond ratings.