



February 21, 2011

Mr. A.D. Frazier
Chairman
Special Council on Tax Reform and Fairness for Georgians
State Capitol, Room 338
Atlanta, Georgia 30334

Dear Mr. Frazier,

The Georgia Society of CPAs (GSCPA) Taxation Section prepared comments for The Special Council of Tax Reform and Fairness for Georgians on October 18, 2010. The commentary offered suggestions provided by CPA's from across the state regarding Income Taxation, Sales Taxation, Tax Administration and the establishment of a State Tax Court.

The GSCPA Taxation Section recognizes that the task at hand for the Special Tax Council is an almost insurmountable one. The amount of time and effort all members of the Council put into this endeavor is greatly appreciated and does not go unnoticed. It is with this knowledge that the GSCPA Taxation Section provides its support of the philosophy of the Special Tax Council to provide a fairer growth-friendly tax structure for the state of Georgia.

We believe that such a tax structure will improve Georgia's competitiveness, thereby improving Georgia's ability to attract new businesses to the state, while sustaining and improving local economies.

Again, thank you for the work of the Special Tax Council. Your work and efforts will assist the state of Georgia in pursuit of its goal of being the greatest state in which to live, work and play.

Sincerely,

Keith Early,
Chair, GSCPA Taxation Section

Royce Duncan
Chairman, GSCPA

Cc: Donna Moore