

VT Tax Structure Commission  
Tuesday, January 8, 2019  
4:00 P.M. – 6:00 P.M.

### **Approved Minutes**

**Present:** Commissioners – Deb Brighton, Stephen Trenholm and Bram Kleppner. Staff Director, Sean Sheehan, Consultant, Susan Mesner. JFO Staff: Stephen Klein, Catherine Benham, Joyce Manchester, Mark Perrault, Graham Campbell, Sorsha Anderson, Doug Farnham - Department of Taxes, Julie Lowell, policy analyst - Public Assets Institute, Tom Vickery, Senator Randy Brock, Karen Horn - VT League of Cities and Towns

**4:00 P.M. – Welcome:** Meeting called to order at 4PM.

- Approval of Minutes from 12/14/2018 – no changes, all in favor.
- Introduction of Key Staff - Ms. Benham introduced the new Staff Director, Sean Sheehan and Consultant, Susan Mesner.
- Agenda Review – no changes to the agenda.
- Review of the Tax Structure Commission webpage – Ms. Anderson provided a brief overview of the Tax Structure Commission webpage.

**4:10 P.M. - Public Comment**

- Senator Randy Brock – Senator Brock provided background on the development of the statutory language for the Tax Structure Commission.
- Other Public Comments – none.

**4:30 P. M - Tax Department Introductions and Priorities**

- Kaj Samsom, Commissioner, Department of Taxes – not present.
- Doug Farnham, Policy Director, Department of Taxes – Mr. Farnham discussed the priorities and concerns of the Tax Department. He provided updates on the department's software capabilities and limitations.

**4:50 P.M. - Planning Discussion**

- Draft Budget - Ms. Benham presented a draft budget.
- Initial Discussion of Workplan and Timeline - Sean Sheehan and Susan Mesner offered a draft workplan and collected feedback from the Commissioners. A list of items to research for the next meeting was generated and can be found below.
- Discussion of Possible Schedule for Spring 2019 - Commissioners felt they would be better able to decide on meeting frequency after the next meeting.

**5:50 P.M. - Future Agenda Items**

- Review of BRTSC recommendations
- 5 Year Tax Study recommendations
- Review of three main taxes
  - Education/Property Finance presentation
  - Income (including corporate and capital gains)
  - Consumption (Sales, Meals and Rooms)

- Principles of a High-Quality tax system – Joyce Manchester

**5:55 P.M. - Future Meetings** – potential date: Monday, February 11, 2019 - Commissioners are available on Monday, February 11th for a long meeting. Time and location - TBA.

**6:00 P.M. - Adjournment** – Stephen Trenholm motioned to adjourn. All in favor.

Respectfully submitted,

Sorsha Anderson  
Staff Associate  
Legislative Joint Fiscal Office