

For Discussion – Commissioner Kleppner’s Preliminary Draft Outline for Final Report

Aug 23, 2019

I. Introduction

- A. Our charge from the legislature and what it is not (spending, budget structure, etc.)
- B. Our guiding principles
- C. How we did this work
- D. Our changing landscape
 - 1. Demographic – aging, urbanizing, fragmenting
 - 2. Technology and economy: shift to online, shift to services, electrification
 - 3. Climate change

II. The Blue Ribbon Tax Commission

- A. BRTC recommendations that have been implemented
- B. BRTC recommendations that have not been implemented, and why

III. Property tax reform

- A. What the projected trends suggest about property tax revenue in the future
- B. Recommendation re State taking over appraisals of big, complicated properties
- C. Recommendations re. state-wide education portion of property tax
- D. Recommendations re. municipal portion of property tax.
- E. Other recommendations

IV. Sales tax reform

- A. What the projected trends suggest about sales tax revenue in the future
- B. Recommendation for online transactions
- C. Recommendation re. services
- D. Other recommendations

V. Income tax reform

- A. What the projected trends suggest about future income tax revenue.
- B. Recommendation re. mandatory composite filing
- C. Other recommendations

VI. Obsolete and inefficient taxes

VII. Recommended timeline and order

VIII. Future work

IX. Conclusion

Appendices

- 1. Stakeholder involvement/testimony/information gathering
- 2. Demographic paper
- 3. Commissioner biographies
- 4. Staff biographies