

# A Review of Work Plan Phase 1

Green text is lifted verbatim from the Tax Structure Commission's work plan for January through July 2019 (Phase 1)

- Finalize Work Plan and Budget – Jan-Feb 2019
  - Done: [Tax Structure Commission Adopted Work Plan](#)
  - Done: [Tax Structure Commission Adopted Budget](#)
- Per authorizing statute, submit Work Plan and Budget to the Joint Fiscal Committee, the Senate Committee on Finance, and the House Committee on Ways and Means – Feb 15, 2019
  - Done: *Links to relevant documents above*
- Reach agreement on general principles on which to evaluate current tax structure and possible recommendations – Feb-March 2019
  - Done: [TSC Goals, Purposes and Principles](#)
  - [Three Keys to Viewing the Principles of a Good Tax System](#)
- Solicit engagement from stakeholders – continuous
  - Ongoing: [Public feedback posted online](#)
- Presentations to commissioners on current tax/revenue/fund structure, including education financing and property tax systems – Feb-March 2019
  - [Budget Overview](#) (presented Feb. 11)
  - [Revenue and Tax Briefing](#) (pres. Feb. 11)
  - [Report on Unfunded Budget Pressures](#) (pres. Feb. 11)
  - [Introduction to Vermont's Education Finance System](#) (pres. Mar. 18)
  - [2-pager from Dept. of Taxes on the Education Fund and Education Finance](#) (pres. Mar. 18)
- [1-pager on Other States' Use of Statewide Taxation of Property to Finance K-12 Education](#) (pres. Mar. 18)
- [Legislative Initiatives Related to Changing the Education Financing System, 1994-1998](#) (pres. June 24)
- [Presentation on Education Finance](#) (pres. June 24)
- Review prior relevant reports and recommendations (e.g., Blue Ribbon Tax Structure Commission final report; 2017 Vermont [10-year] Tax Study; tax expenditures biennial reports; DOT Sales Tax on Services Study and JFO Sales Tax on Selected Services Report) – Feb-April 2019
  - [Blue Ribbon Tax Commission Final Report](#)
  - [Vermont Tax Study and presentation](#) (pres. Feb 11)
  - [Tax Expenditure Reports](#)
  - [JFO Sales Tax on Selected Services Report](#)
  - [DOT Sales Tax on Services Study](#)
  - [FTA Survey of Services Taxation, including number of services taxed by category and state](#)
- Commission identifies issues from prior reports and presentations that warrant further research or updating – Feb-March 2019
  - Done: *Links to relevant documents incorporated in "prioritize for research" bullet below related to business taxes and demographics*
- Commission identifies areas of interest to be explored in initial set of white papers – Feb-April 2019
  - Done: *Links to relevant documents incorporated in "prioritize for research" bullet below*
- Report status of BRTSC recommendations, including barriers to implementation – March 2019
  - [BRTSC Recommendations Update](#) (pres. Apr. 22)
- Identify areas of interest that further the goals of the commission and prioritize for research – March-April 2019
  - *Business Taxes*
    - [Status of Research on Business & Consumption Taxes](#) (pres. Apr. 22)
    - [Corporate Revenues from Repatriation](#)
    - [Update on Legal Issues Related to Business Taxation](#)
  - [Impact of Vermont's Population Trends on Tax Structure](#) (pres. Apr. 22)
    - [2-pager on Northeastern State Tax Treatment of Social Security and Retirement Benefits](#) (pres. Apr. 22)
- Develop plan for engaging the public, including low-income advocates and business groups – March-April 2019
  - [Public engagement plan](#) (draft as of May 23)
- Produce 1-2 initial white papers for review – April-July 2019
  - [Demographics Report: Stability and Change](#) (DRAFT pres. July 24)
  - [Backgrounder: Corporate Income Tax—Sourcing of Sales for Services](#) (May 16)
  - [Backgrounder: Taxation of Pass-Through Entities: Nonresident Withholding](#) (DRAFT pres. July 24)