

Vermont's Tax Structure in a Changing Landscape - DRAFT

For its third primary focal area, the Tax Structure Commission has discussed examining a small number of major changes facing the state, and what those changes mean for the state's tax structure. One option would be to host a panel discussion for each category of change, in which subject matter experts could offer insights and answer questions from Commissioners. The panels would be open to the public and could potentially be held in different regions to allow more Vermonters to attend. Suggested topics and high-level questions include:

- **Technological Changes**
 - What are the most significant expected technological changes in the coming decade?
(possible: role of technology and AI, more online/virtual sales/services)
 - How will these changes impact Vermont's infrastructure needs and the revenue system?
 - What are the strengths/weaknesses of Vermont's tax structure relative to these changes?
- **Changes in Housing**
 - What is the status of the housing infrastructure and infrastructure needs?
(possible topics: increasing number of adults/more households, mismatch in characteristics of existing stock and future needs, geographical shifts)
 - How will these infrastructure needs impact Vermont's revenue system?
 - What are the strengths/weaknesses of Vermont's tax structure relative to these changes?
- **Changes in the Workplace**
 - What are the expected changes in how Vermonters work?
(possible: telecommuting, working at older ages)
 - How will these changes impact Vermont's infrastructure needs and the revenue system?
 - What are the strengths/weaknesses of Vermont's tax structure relative to these changes?
- **Changes in the Transportation and Utilities Sector**
 - What are expected changes and needs related to transportation and utilities?
(possible: electrification, decline in fuel consumption, rail and highways/roads/bridges)
 - How will changes and associated infrastructure needs impact Vermont's revenue system?
 - What are the strengths/weaknesses of Vermont's tax structure relative to these changes?
- **Environmental Changes**
 - How will environmental developments and needs impact Vermont in the coming decade?
(possible: adapting to impacts of climate change, mitigating pollution)
 - How will changes and associated infrastructure needs impact Vermont's revenue system?
 - What are the strengths/weaknesses of Vermont's tax structure relative to these changes?