

## Responses to Tax Structure Commission Stakeholder Survey

As of 1/9/2020, the TSC stakeholder survey has been taken 41 times, an increase of 22 responses since the responses were last compiled on 11/1/2019.

New responses are in black while previous responses are in gray. Responses have not been edited, including for spelling or capitalization.

### Survey Participants

Most have been anonymous. Those who have given names and/or organizations:

Samantha Sheehan, Vermont Businesses for Social Responsibility

Edward Larson, Central VT Chamber Of Commerce

Stephen Soule

Peter MacLaren, West Hill House B&B

Josh palace

Justin Fimlaid, NuHarbor Security

George Putnam

Richard McGuire, Town of Williston

David Logan, Autumn Harp

Stephanie Yu, Public Assets Institute

Evan Teich, Town of Essex

John Pelletier, Center for Financial Literacy, Champlain College

Charles Safford

Vermont League of Cities and Towns

Steven Julian, Gallagher Flynn & Company

Mill Moore, Vermont Independent Schools Association

Chris Campany, Windham Regional Commission

### Survey Responses

The number of participants who responded to each question, along with the text of the answers, follows:

**Q1. If you are a for-profit business that operates in Vermont, what aspect of the State's tax system is most burdensome to you?**

- Second 22: 11 responded.
- First 19: 4 responded.

*The answers:*

- property taxes & \$250 tax on LLCs when all income is passed through and taxed to the owners

January 10, 2020

- Tax rates in most sectors (income, property, business income tax) are too high and not conducive to growing VT
- Non-profit. But why is this question framed so negatively? Why must taxes always be characterized as a "burden"? You're feeding a narrative that inclines people to discount our common needs and the funding of essential services without which no business can succeed. Just stop it.
- Capital gains and income
- The high fixed cost to our business of property taxes here in Warren, VT.
- Payroll taxes.
- Employer side of employment taxes.
- Yes. The 8.5% tax rate.
- reporting
- employing anyone
- Department of Labor charges
- I am not a for-profit business but based on discussions with clients I would sell & use tax due to confusion on what is and is not taxable
- Property taxes
- The sales and use tax process and paperwork
- The tax structure is not competitive with most other states. If you combine income, property and sales it is one of the highest in the country. The current legislature spends most of its time on how to increase taxes.....this is not business friendly.

## Q2. If you are a non-profit, what taxes are most burdensome to your members or clients?

- Second 22: 6 responded.
- First 19: 7 responded.

### *The answers:*

- We are a non-profit business association and our members do not report significant tax burdens. VBSR members believe they are getting good value for the taxes they pay. VBSR members identify many issues of greater concern than taxes, including the cost of health care, availability of affordable housing and shortsighted state economic development priorities. The accessibility of affordable childcare was ranked as of equal concern to taxes for VBSR members.
- The burden to the Vermont Foodbank's clients is not taxes. In fact, it is the reduction in services provided by the public sector that is most burdensome. People cannot be ready to work or participate in their communities without adequate food, housing, education, and health care. The private sector is failing at making those things available in a way that's affordable and accessible. Taxes are not the problem.

- Property, income and capital gains
- The tax giveaways to corporations.
- Property taxes
- The property tax is most burdensome.
- As stated above, combination of high income, property and sales tax. And last year they wanted to increase income tax rate on high income earners. With a sub chapter S company if you have any degree of success you automatically become a high income earner. Additionally it is more challenging to attract out of state capital for investment for a growing company.
- Vermont's overall tax system is still slightly regressive. Ideally, we would have a progressive overall system, which means reducing use of regressive taxes such as sales and property taxes.
- Property taxes
- Amount of money removed for services that we won't be eligible for until 70 yrs. old
- We are a public agency, and the biggest challenge is an increasing tax burden on our employees while incomes are stagnant, or even declining when adjusted for inflation, in the face of level funding from the state over a period of 6 years.
- Health care assessment Any new taxes
- For Vermonters with low income - sales tax

### Q3. If you could change one thing about Vermont's tax system, what would it be?

- Second 22: 22 responded.
- First 19: 16 responded.

#### *The answers:*

- While Vermont has one of the least regressive tax systems in the country, we can still make further changes to the code that will make the system simpler, fairer and more sustainable for Vermonters and Vermont businesses. Vermont's tax system should encourage the development of a strong local economy and encourage people to spend money in state as a means of building our tax base. Tax policy should be designed to raise revenues sustainably and meet our obligations and benefit the state's people, communities and environment. A fair tax structure places a similar assessment on people and corporations of similar circumstances and ensures a level playing field for all. A fair tax system is progressive and minimizes the impact on low-income residents by being based on a capacity to pay.
- school taxes - 2/3 of state residents receive rebates based on their income => system is broken. These are the voters deciding the budgets, but with the income sensitivity payment they don't feel the burden, so the budgets just go up & up.
- Less progressive income tax like most other states

- Change how schools are funded to a more equitable system based on individual household income. A graduated tax for schools based on incomes per household greater than \$100K. No ability for towns to pay more for their school than any other town.
- Business credits and incentives that drain revenues when there is no evidence that the credit or incentive was necessary for a business to make an investment.
- go back to piggy back on federal taxes
- Eliminate the property tax. Support education from the General Fund and obtain the funds through the Vermont income tax.
- Fix the education funding system. Putting a large part of the load on property taxes in resort towns like ours is not appropriate. Also we need innovation to reduce overall costs without closing schools! This issue cannot be continuously deferred.
- I would eliminate corporate tax giveaways that allow the Amazons of the world to avoid paying any corporate tax on their billions of revenue. I would also increase taxes on the wealthy in direct proportion to the tax reduction the Trump tax cuts gave to them. Finally, I would eliminate the statewide residential property tax and have all residents pay based upon their income.
- Limit the amount of money given to duplicating non-profits
- 2 things, change the non resident withholding to be elective and make the Vermont estate tax even more taxpayer friendly
- Reduce taxes so businesses could invest and thrive and hire more people who will fuel the State's economy.
- More focus on passive income taxes -- i.e., do not favor capital gains over labor income.
- Give new businesses a 0% tax for X number of years to bring new business to the State. Massachusetts was able to bring in GE from CT with tax incentives.
- reduce the total expense.
- lower rates
- It used to be that the towns ran the K-12 school system. Over the past few decades, the state has increasingly severed the relationship between towns and schools to the point where now the state effectively runs the school system. See the VTDigger article on 10/11/19 "Vermont ranks second nationally in state funding for K-12 schools." According to the article: "Vermont schools only received 4% of their revenues from localities." Yet property taxes to fund K-12 schools are still collected by the towns. This should cease. Property taxes to fund K-12 schools should be billed and collected by the state. The Vermont Department of Taxes is in the process of rolling out (over the next couple of years) a new Integrated Property Tax Management System (IPTMS). The implementation of this system will be the ideal time to switch from town billing to state billing for education property taxes. My views are informed by my position on my town's selectboard, but I am writing as an individual.
- Education tax and Act 46.
- I would carefully review the current use situation as it appears that local residents are subsidizing landowners who put property into current use. Many of the

- landowners are non-residents and restrict use of their land by the people who are required to pay taxes to offset the reduced tax burden on the land in current use
- The filing system is confusing for people and many who need financial assistance the most are the ones who are not filing the proper forms for both the homestead exemption and for the income benefits on property taxes. In addition, property taxes are less progressive than income taxes.
  - The school funding / taxation system is not effective. It limits school and municipal operations too much and the income sensitivity portion is dysfunctional. It does not distribute payments fairly.
  - The total state control and complete dependency on property taxes. It is not sustainable and or fiscally responsible.
  - Make is simpler. Paperwork and processes are cumbersome to a small business.
  - Lower the tax rate for sub chapter S income to encourage investment and growth rather than penalizing growth. Let the private sector flourish.
  - The system should be progressive overall. While we have a progressive income tax, when you factor in sales and property taxes the system becomes slightly regressive or flat at best. In light of increasing income inequality, making the tax system more progressive is a critical part of filling the opportunity gap especially for younger Vermonters.
  - Create more flexibility for municipalities to collect revenue so that the overwhelming reliance on property taxes is reduced.
  - allow municipalities to use certain taxes more easily to their advantages, ie sales tax, rental car and hotel
  - Simplify, streamline, make more clear, logical, and predictable. The current system, especially for school taxes, is byzantine to say the least. Eliminate the possibility that exists today where a taxpayer's prebate can exceed what they owe, forcing towns to actually pay some people money. This should net out at zero for those in these unusual circumstances. Similarly, there should be a cap on prebates. We should not need to hand out five figure prebates on the altar of equity.
  - Stop giving reasons and incentives for retirees to bolt the state. Most states do not tax social security payments or pension benefits. Folks can move to another state and get a pay raise through reduced taxes and get lower housing costs real estate taxes. Incentives matter. We can't keep young workers and we are pushing wealthy retirees out of the state for 6 months plus one day. I believe we are losing tax dollars by taking the "progressive" tax stance.
  - Include recreational public access trails in current use! Increase tax for second homeowners
  - Enable municipalities to raise local option taxes. Also, provide flexibility on how they tax to meet their unique needs and abilities to raise it locally (e.g. South Burlington car rental tax).
  - Amount going to services for those who don't file properly their Homestead because non-resident status is cheaper

- Extend property tax or a percentage property tax to non-profits and those who are exempt, extend sales tax to more services
- Non-resident withholding for passthrough entities, should be an option to opt out
- Lower income tax rates for individuals, lower property tax burden, lower sales taxes
- The discussion always seems to center on taxes rather than services and achieving policy goals. The state needs to do a better job explaining what's being paid for and why. Taxes are a means by which we share the costs of what it takes to achieve societal goals.
- To make it as equitable as possible
- Reduce property taxes by better connecting people with the budgets they vote on. Too much insulation from actual impacts. Change the yield, and reduce income sensitivity.
- Changing education financing on the property tax

Q4. If you were trying to make sure the State had enough money to pay for all of its commitments, what taxes would you get rid of, what taxes would you decrease, what taxes would you increase, and what things that are currently not taxed would you start taxing?

- Second 22: 21 responded.
- First 19: 17 responded.

*The answers:*

- A transformed tax system would encourage local spending and local investment as the best means for growing revenue, is progressive, and minimizes the impact on low-income residents by being based on a capacity to pay. VBSR does not have a specific recommendation for changes to existing tax systems, however, below are some suggestions for areas the Commission could explore and implement changes that reflect our organizations values and desire for reforms with the goals of improved transparency, sustainability, fairness, accountability and a with a priority to encourage local investment in order to build a broad and reliable tax base. Changes to our current tax system that the commission could explore could include taxes on non-profit institutions, corporate income tax, and the non-residential property rate. Non-profit, educational, and faith institutions could experience tax exemptions based on their ability to contribute. The corporate income tax could be changed from the current Cost of Performance system to the Market Based System used by other New England states – which would prevent Vermont based businesses who export goods and services from being “double taxed”, and could grow Vermont’s tax revenue because we are a high import state. Currently, out of state residents who own property in Vermont are taxed at the same non-residential rate as Vermonters who own second homes, camps, and properties which they lease to renters or businesses. Out of state residents who own vacation properties in Vermont do not contribute to our state economy on the same scale as Vermont citizens who share the same non-

- residential class for property tax, and they contribute stress to our housing affordability crisis. Property owners who reside out of state could be taxed at a higher rate than Vermonters, as they do not contribute as meaningfully or consistently to our tax base through payroll, sales and other tax contributions.
- increase the fuel tax - use it to encourage people to get out of their cars to save the planet
  - Decrease all taxes marginally, bring property taxes back to local decision making for schools. State has more than enough money to fund programs if used wisely and economy grown. The additional sales tax revenue generated from the Supreme Court decision alone provides extra funds not anticipated for budgets
  - Tax hybrid and electric vehicles more to help with road repairs, etc. All vehicles use the roads so all should help pay for road upkeep. For electrics, maybe add tax to electric charging stations?
  - Decrease reliance on property taxes and replace with more progressive income taxes. Perhaps a value added tax on professional services with a rebate to lower income Vermonters to make it more progressive.
  - get rid of estate/inheritance. reduce income rates, increase income sensitivity cap on property tax.
  - I would eliminate the property tax and increase personal income tax to support education.
  - No new taxes please. However ensuring ALL Short Term Rentals are required to be registered and treated the same way would solve several problems, as well as increasing R&M revenues. Modest increases in gasoline taxes should be considered as that also encourages sound environmental decisions, ideally done in conjunction with NH to avoid border issues.
  - See above, and I'd do a better job at taxing internet activities--sales and other online commerce. We are not taxing services, which might be a reasonable tax, e.g., accountant services, lawyers, dentist, etc. Finally, I suggest we tax and regulate marijuana, just as we do with alcohol.
  - Put a tax on electric cars. tax them the same way gasoline tax. Yes it can be a little complicated. But needs to be addressed ASAP
  - get rid of land gains tax, increase estate tax exemption and make portable. Also, do NOT add a new payroll tax to pay for certain social programs the House and Senate want.
  - Reducing taxes everywhere would make Vermont and more business friendly place and an area where people could afford to live as young people and as retired people. The taxes have ruined our reputation as a habitable place for regular people. Reduce taxes and people will have money to spend to make the economy grow to support the State.
  - The state should look at equalizing income tax rates across passive and active income streams. Workers at any tax level should not pay a higher rate than investors. I would also look at more consumer taxes for goods. I would not try to tax services.
  - I don't know enough about all taxes to answer.
  - taxes are too high. Reduce spending
  - spend less, tax less.

- I would have a better policing system for landowners enrolled in the current use program to make sure that those getting these breaks are following all of the mandates for the tax break on their land. It also seems this is another case of a good idea for agriculture gone bad---the rich get richer because they are the only ones that can afford large tracts of land in this state.
- Carefully review the costs and benefits of the current use program. An extensive amount of land is presently in current use and results in reduced taxes.
- I wouldn't get rid of any taxes but might alter the balance somewhat between income and property taxes.
- We do not need new taxes. We need an increased tax base and idealistic programs cut to decrease taxes.
- The state needs to find a way to start taxing electrical vehicles and such and raise gas taxes or something along those lines to help fund the transportation infrastructure. The state needs to give more control to the local municipalities to tax items and control revenues for themselves locally. The state needs to find a way to not lump all of the taxes for "education" and beyond under property taxes. Also, the agriculture and current use program aspect need to be reassessed. The authorities do not follow up on folks with current use permits (due to lack of resources) and therefore it just becomes a subsidy program and people abuse it all over the place.
- Would lower the sales tax but starting charging on all services and items. No exemptions except food. Start charging more for sugary beverages. Seriously look education funding.
- I would lower the tax rate and have more high income people attracted to the state rather than being attracted to FL. Property taxes are out of control because most people don't pay much due to income sensitivity testing. We don't have a property tax, rather a modified income tax on property. So naturally people always support increased spending because they are paying actual costs.
- Vermont's total personal income continues to grow steadily. It was almost \$34 billion in 2018, and we spend what amounts to about 12% of that for state and local taxes (keeping in mind that not all taxes are raised from Vermonters). For each additional percentage point, we'd have an additional \$340 million to invest. The money is available, but we need to ensure is that it's raised progressively. That means recapturing the federal tax cuts (\$350 million to the top 20% in 2018 alone), and it means not increasing regressive taxes like sales taxes on low and moderate-income Vermonters. That said, expanding sales taxes to services could work with some cost sensitivity (e.g. tax more expensive goods/services or those above a certain threshold) or with a rate reduction. We could look at expanding payroll taxes on the higher-income end, moving to income-based school taxes, and phasing out income tax breaks (exemptions and deductions) at higher incomes.
- increase the gas tax increase the sales tax increase the hotel tax



- Just be sure we're asking the right questions. Focusing on taxes, rather than purposes, needs, and goals may be like choosing a tool before we know what we need to fix.
- Stop taxing social security benefits and pension income. Make us competitive with other states for retirees. How many retirees would we need to retain for this tax reduction to pay for itself or maybe even generate more income for the state?
- Decrease property tax for homeowners in rural areas Increase tobacco & lottery tax
- Less reliance on property taxes and earned income and more on unearned income. We have a significant number of retirees and citizens living off trust, but we need to encourage workers to live and work in Vermont.
- Get rid of break for non-residential properties. Decrease the burden of social security if service is not available. Increase the taxes on the wealthy as they don't need a break.
- Unfortunately this is only half a question. There needs to be a serious discussion about which commitments are no longer useful, helpful, protective of the public good or relevant and which can be re-purposed to be useful, helpful, protective and relevant.
- I would recommend getting rid of the land gains tax, according to the tax department it cost more money to collect than it generates. Overall would like to see a reduction to income taxes to be more competitive with other states as I think the states problems are with spending and not revenue. Also, need a more simplified property tax system so tax payers understand the impact of school budget increases
- Decrease sales tax immediately
- Adopt an ad valorem tax on vehicles as a means by which to raise revenue for transportation.
- While you aren't tasked with this, I believe we need to start on the premise you have outlined, to ensure the State has enough money. The upward pressure on revenue is because the state continues to spend beyond our capacity to tax. If the spending doesn't come under control, no matter what you do to the tax system, each year you will always be looking for more money. It is that notion, the never ending increases in taxes, fees, assessments, that has most businesses concerned.
- Decrease: Property taxes Get rid of: Land gains tax--entirely Increase: User fees (e.g. parks fees). New Tax: Create a new, small tax on state employees with funds going to unfunded pension liabilities. Once pensions are 80% funded or greater, the tax is eliminated...Also, create an EV fee.
- Make property tax for local expenses not state expenses

Q5. Do you have suggestions for how the State's revenue system could adapt to meet Vermont's future needs given the anticipated impacts of demographic, social, economic, and environmental changes?

- Second 22: 19 responded.
- First 19: 15 responded.

*The answers:*

- Tax systems need to be viable over the long term to weather economic downturns and other major external changes. A sustainable tax system relies on predictable and consistent tax bases that meet the revenue needs of the state and minimizes the use of regressive taxes and short-term sources of revenue. Uncertainty in the future of a tax structure undermines public confidence and makes long-term policy planning difficult for individuals, businesses and government. VBSR members know that climate change is the greatest threat to our businesses, communities and environments – and that climate action is the greatest opportunity in Vermont history. We support bold investment through a revenue neutral fee on carbon emissions, which is connected to equitable and radical investment in climate resilient and sustainable infrastructure. Given the demographic changes in our state, it should be the priority of the commission to examine tax structures that encourage individuals to live, work, and build businesses here in Vermont, and supports mobility within our current workforce – such as tax investments in universally accessible public benefits like health care, paid family and personal medical leave, childcare, higher education and retirement.
- The state's economy & Grand List need to grow. This means development. Tax breaks to people who build in village centers & bring in jobs? Revamp ACT 250 (I know, not part of this discussion)
- VT is at a crossroads-we need people, people want the cost of living to go down(taxes, housing costs), the progressive model will fail as we are starting to see. We need to reduce state spending dramatically, reduce education spending dramatically and make VT affordable.
- Look at the last blue ribbon tax commission recommendations.
- reduce the size of state government and education spending
- I would eliminate the property tax and increase personal income tax to support education.
- The biggest focus needs to be on the expenditure side.The State needs to have a target of level funding ongoing in current dollars, as well as ideally setting up reserves for dealing with the next downturn without having a budget crisis!
- See #4 above vis-à-vis internet and service taxes.
- Stop taxing SS payments. Spend more money on tourism. We need more tourists. Tourists do become residents.
- easier said then done, but create more jobs to attract young people to state, perhaps better economic incentives

- Stop spending so much money to fund services for people who are able to work, but refuse to. Fix the roads and make the infrastructure better. Run the state like it's a business. Get rid of the poor performers in your State government. Control increased spending. Stop adding new and costly progressive initiatives. Vermont is an attractive place to move to if you are homeless...we are carrying the costs for a lot of people who aren't contributing.
- See answer to #4.
- Yes, see answer to question #3. I think folks look at this wrong, it's not about what the state can do for the people. The people have an obligation to the state. This starts with good wages and solid jobs. If people could pay their own way, they wouldn't lean on the state as much. People paying their own way starts with getting businesses to VT.
- eliminate all taxes on social security
- become business friendly. the state government needs to realize that jobs come from businesses and people need jobs. don't look in a mirror to evaluate business climate, use external review. if people from outside and businesses inside say it sucks to run a business in vermont, then it sucks. recognize the king has no clothes.
- This idea of giving \$10,000 to people to move here to work is not the right vision! We want our own to stay not urban development for people to stay home and work on their computers! They should at least have to work outside the home.
- The county tax has increasingly become the most regressive tax for some municipalities because it is based on Grand List value. Unfortunately, many years ago, the Grand List value for education was taken over by the state. Therefore the benefit of a high Grand List value was far less than when the County tax structure was established thus making the tax more regressive.
- We do not need new taxes. We need an increased tax base and idealistic programs cut to decrease taxes.
- Let local municipalities charge taxes where they need too - such as on legalized marijuana. A SMALL portion of those types of taxes (such as local option taxes).
- Work on attracting young talented people. It's a lifetime annuity for the state. Right now it is a difficult combination of high cost of living and limited job opportunities. Make the state is more attractive for the private sector.
- While total personal income is growing in Vermont, it's certainly not evenly distributed. The effect of federal tax policy (both individual & corporate) over the last 40 years has been to increase income inequality. The state can correct for that to some degree by having a progressive tax system. The state needs to make investments in policies that are good for working families and the environment, which lead to a sustainable economy in the long-term, but those are spending policy decisions. On the process side, Vermont could require a regular review of tax rates. Prior to 2002, Vermont's income tax rates were a share of federal tax liability and they changed often based on the

state's needs. Currently spending policies and decisions are reviewed every year, but there is no equivalent process on the revenue side as required in Vermont law.

- give more local control
- We can be much more efficient in our use of human and other resources by simplifying and clarifying process of permitting and other matters. We are very good at making things as complicated as possible in many aspects of governance.
- We need to desperately try to get new businesses to locate here. For example, VT have virtually no hedge fund or asset management businesses. What if we agree to not tax the income of these business at a state level for 10 years is the relocate here and employ more than "X" employees. We can offer lower corporate and perhaps even income taxes to businesses and employees that relocate here. We need to do something more than paying folks to move here--that will not move the needle at all. We need creative ideas like the captive insurance laws. What have other states done. We should focus on something we have very little of like asset management and hedge funds. It's an experiment worth trying.
- The State needs to support grassroots effort to maintain our recreational trails. This brings money into the State through tourism. VT should develop programs and assistance to help rural communities increase recreational opportunities.
- The State appears to look primarily at balancing the State budget, which puts pressure on municipal government and the property tax by lack of sufficient revenue sharing (e.g. state highway aid, storm water). The State could also evaluate which services could be done on a statewide basis that might be more efficient and save tax payers money overall (e.g. dispatching).
- Stop calling Act 64 the Clean Water Act and call it what it is, its a project to clean up Lake Champlain. Don't mind helping but this dirt road renovation project is not going well.
- VT's revenues are heavily skewed to property tax. In a place where we want to attract people to Vermont and construct housing, the excessive property tax relative to other taxes is a significant disincentive.
- I do not think it is a system problem, it is an issue of an aging population and not enough middle income taxpayers, the system relies to heavily on high income taxpayers because there is too few of them.
- Rural Vermont is increasingly stressed by economic and demographic headwinds, while other regions are prospering. Tax policy could be adjusted to redirect resources and support into rural regions.
- 
- Examine what in the tax structure could be changed to encourage and support investment by home owners in our existing housing inventory.
- We should be looking at what a declining population needs and think about whether as a state we can provide all the things we have.
- Make it equitable - fair share and services given to those in need

- Recognize the demographic challenges of an aging population combined with a declining subpopulation of young people is a recipe for disaster.

#### Q6. Do you have other thoughts related to the Commission's work to provide a long-term vision for the State's tax structure?

- Second 22: 11 responded.
- First 19: 8 responded.

#### *The answers:*

- Tax credits that favor particular sectors or classes of businesses should be secondary to investments in infrastructure that benefit all businesses and citizens. VBSR members believe that tax credits are a less important economic development tool than strategic investments in health care, education and workforce development, telecommunications infrastructure, sustainable energy, less taxes on business generally, and public transportation.
- Increase the tax rate for household incomes greater than \$250K
- Look at the work that's already been done, but not implemented. Create a plan to implement the recommendations from the last blue ribbon tax commission. There are excellent recommendations, and the action step seems to be yet another tax commission.
- live within our means. Vermonters are over taxed.
- Let's partner with a large state for a single payer healthcare insurance system.
- Small tweaks, not major changes.
- Currently we incent corporations not people; however, the state's demographic realities demand we find new ways to attract people. Creating a paid family leave program, as did Calif., would attract young people to the state. The Harvard Biz review said Calif's leave program was a "non-event" for businesses. <https://hbr.org/2011/01/paid-family-leave-pays-off-in>. Please be courageous. People are not leaving the state because of taxes, it's the weather (older Vermonters) and better opportunities (younger Vermonters), plain and simple. Taxes are what we pay to live in a civilized society and paying one's fair share is one's obligation and opportunity to live in a great state.
- would not make major changes to sales/use/rooms and board tax as Wayfair should help
- tax less. run my business in NH. realize that people & businesses can move !!!
- I would like to see some long range ideas that will help allow and encourage young native Vermonters to be able to stay in this state. It is a struggle for young families to be able to stay here.
- The demand for services in this small state exceeds the ability or willingness to pay for those services. Expectations are too high. This expectation will

**need to be addressed along with a clear long-term vision and a tax policy that matches that vision.**

- Help the state be competitive for private enterprise. Create wealth rather than being obsessed with redistribution. Believe in the private sector. All we ever hear about is how to redistribute wealth. There needs to be a cultural shift in the way we think. Business is not evil.
- The state's tax structure should do two things: 1. Help ensure that every Vermonter has a livable income; and 2. Collect sufficient revenue to meet the state's obligations. Neither of these goals is currently being accomplished.
- More diversification overall and more emphasis on consumption-based taxes and fees over taxes and fees on property and use.
- As noted above, be sure we're asking the right questions.
- Warren Buffet said he wouldn't locate a business in a state with large unfunded pension liabilities. Vermont needs to get its pension and OPED liabilities under control quickly. This problem needs to be addressed. New (just new not existing) state employees and teachers need a new retirement plan that has cost and risk sharing. The taxpayers should be on the hook for benefits that they most will never have. The reality is that the average state employee and teacher gets paid well--about the same as the average household in Vermont and that is before you factor in the promised retirement and health care benefits.
- Explore how states like WY (similar in population) and NH achieve their revenue goals with no income tax.
- Develop a means by which to better communicate how tax revenue relates to state policy goals and objectives, and how the revenue side relates to the cost side. Too often debate focuses on the amount of taxes paid without information about why we pay the taxes that we do and to what end. I understand this is not as simple as I make it sound, but an annual appropriation and revenue report ahead of the legislative session might provide a "big picture" perspective that could better inform public discourse.
- Please use wisdom