

Chap # /App#	Chapter Name	Sub-section	What we have so far	Next Step	Whose court	Other key steps prior to draft	Tentative target date for draft (to share with other commissioners)	Tentative target date for commission draft (ie commissioner agreement)
1	Introduction	<p>Our charge from the legislature, including building on the previous work of the BRTC and others, and what our charge is not (spending, budget structure, education reform, etc.)</p> <p>Our guiding principles, including looking at the whole structure for balance and sustainability, fairness, and simplicity.</p> <p>How we did this work: review of existing work, testimony from X legislators, Y advocates, Z admin officials, x1 biz group reps, y1 members of the public, etc</p>	<p><a href="#">Authorizing language: Act 11 Sec.H.17 of 2018</a></p> <p><a href="#">TSC Goals, Purpose, Principles</a></p> <p><a href="#">Three keys to understanding principles and four examples of interpretations</a></p> <p><a href="#">Agendas and minutes with adopted work plan, lists of testimony, research, commission discussions, etc.</a></p>					
2	How to think about the overall tax structure: Progressivity, Equity, Sustainability, Volatility	TBD	TBD					
3	Our changing landscape and implications for the tax structure over the next 20 years (four bullets)	<p>Demographic - aging, urbanizing, fragmenting</p> <p>Technology and economy</p> <p>Climate Change</p> <p>Distribution of income and wealth</p>	<p>Ample research on items described in outline (demographic paper and JFO migration brief)</p> <p>Prep for panel discussion on this topic</p> <p>Prep for panel discussion on this topic; legislature's decarbonization study</p> <p>Staff research, backgrounders, and presentations</p>		Bram?			
4	Taxes used to fund education	<p>Ed Prop Tax - What the projected trends suggest about net education property tax revenue in the future</p> <p>Ed Prop Tax - Issues raised in testimony, including complexity and lack of understanding among taxpayers</p> <p>Ed Prop Tax - Recommendation re State taking over appraisals of big, complicated properties</p> <p>Ed Prop Tax - Recommendations re. education portion of property tax –four options, and recommendation</p> <p>Ed Prop Tax - Recommendations to improve local administration of property tax</p> <p>Other recs - Education portion of sales &amp; use</p> <p>Other recs - Portion of education spending that [is] actually social services spending</p>	<p>Staff research, including for demographic paper, tabled education paper, and tabled housing panel; JFO analysis; Tom Kavet projections and insights</p> <p><a href="#">Draft discussion questions on education finance issue scope</a></p> <p><a href="#">Education Finance and Property Tax Testimony Links</a></p> <p><a href="#">Commissioner Brighton - Thoughts on Possible Education Tax Changes</a></p> <p>TBD</p> <p>TBD</p> <p>TBD</p>		Deb			
5	Sales tax reform	<p>What the projected trends suggest about sales tax revenue in the future</p> <p>Recommendation for online transactions</p>	<p>Demographic paper; Consensus forecast</p> <p>TBD</p>		Bram and Steve			

		Recommendation re. services	TBD			
		Recommendations re. current exclusions	TBD			
6	Income tax reform	What the projected trends suggest about future income tax revenue.	Demographic paper; Consensus forecast	Steve		
		Recommendation re. mandatory composite filing	TBD			
		Other recommendations	TBD			
7	The taxing of bads instead of goods	TBD	TBD			
8	Obsolete and inefficient taxes	TBD	TBD	Steve		
9	Recommended timeline and order	TBD	TBD			
10	Unmet needs and future work	Health care Climate change	TBD Prep for panel discussion on this topic; legislature's decarbonization study	Bram?		
11	Conclusion	TBD	TBD			
A1	Summary list of recommendations	TBD	TBD			
A2	Stakeholder involvement/testimony/information gathering	Proposals considered regarding education tax	See outline (three bullets); Link above to all education and property tax related testimony			
A3	Demographic paper		<a href="#">DONE - link here</a>			
A4	BRTC	BRTC recommendations that have been implemented BRTC recommendations that have not been implemented, and why	<a href="#">BRTC Recs Update</a> Above link notes which have not been implemented. The 'why' would involve some research and analysis, and likely some subjectivity.			
A5	Commissioner biographies		TBD (we do have bios on website)			
A6	Staff biographies		TBD			
A7	Observations about education spending		TBD			
A8	Cliffs and mountains	As income rises, people lose child-care subsidy faster than they earn As income rises, people lose the EITC faster then they earn	See outline (two bullets)			