

Chap # /App#	Chapter Name	Sub-section	What we had prior to final report process	Next Step	Whose court	Other key steps prior to draft	Draft status	Tentative target date for commission draft (ie commissioner agreement)
1	Introduction	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.)	Authorizing language: Act 11 Sec.H.17 of 2018		Steve			
			TSC Goals, Purpose, Principles		Steve			
		Our guiding principles, including looking at the whole structure for balance and sustainability, fairness, and simplicity / how to think about the overall tax structure: Progressivity, Equity, Sustainability, Volatility	Three keys to understanding principles and four examples of interpretations	Discuss, review and/or combine Deb and Steve's drafts			Steve and Deb drafts submitted, yet to be discussed	
		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	Agendas and minutes with adopted work plan, lists of testimony, research, commission discussions, etc.					
2	Taxes used to fund education	Ed Prop Tax - What the projected trends suggest about net education property tax revenue in the future	Staff research, including for demographic paper, tabled education paper, and tabled housing panel; JFO analysis; Tom Kavet projections and insights	This is pretty minor because we set the rate to raise the revenue. As with any tax, the issue is really whether spending/need is going up faster than the tax base(s).	Deb		Deb draft submitted, yet to be discussed	
		Ed Prop Tax - Issues raised in testimony, including complexity and lack of understanding among taxpayers	Draft discussion questions on education finance issue scope	Sept 14 we review issues and how they are or aren't addressed in each of the 5 options we are comparing	DB			
		Ed Prop Tax - Recommendation re State taking over appraisals of big, complicated properties	Education Finance and Property Tax Testimony Links					
		Ed Prop Tax - Recommendations re. education portion of property tax –five options, and recommendations	Commissioner Brighton - Thoughts on Possible Education Tax Changes	Sept 14 we review issues and how they are or aren't addressed in each of the 5 options we are comparing	DB			
		Ed Prop Tax - Recommendations to improve local administration of property tax	TBD	cla issues, support for training, link this with row 13	DB			
		Other recs - Education portion of sales & use	TBD	?				
		Other recs - Portion of education spending that [is] actually social services spending	TBD	which is related to weighting. Discuss Sept 14?	DB			
2a	Non-education property taxes							
3	Sales tax reform	What the projected trends suggest about sales tax revenue in the future	Demographic paper; Consensus forecast		Bram		Bram draft submitted, to be discussed 10/22/2020	
		Recommendation for online transactions	TBD		Bram			
		Recommendation re. services	TBD		Bram			
		Recommendations re. current exclusions	TBD		Bram			
4	Income tax reform	What the projected trends suggest about future income tax revenue.	Demographic paper; Consensus forecast		Steve		Steve first draft submitted and discussed, second draft forthcoming last week of October	
		Recommendation re. mandatory composite filing	TBD		Steve			
		Other recommendations	TBD		Steve			
5	The taxing of bads instead of goods	TBD	TBD		Bram			
6	Obsolete and inefficient taxes	TBD	TBD		Steve		Steve draft on TPP submitted and discussed - Other?	
7	Recommended timeline and order	TBD	TBD					
8	Unmet needs and future work / Our changing landscape and implications for the tax structure over the next 20 years	Climate change	Prep for panel discussion on this topic; legislature's decarbonization study					
		Demographic - aging, urbanizing, fragmenting	Ample research on items described in outline (demographic paper and JFO migration brief)					
		Technology and economy	Prep for panel discussion on this topic					
		Health care						
		Distribution of income and wealth	Staff research, backgrounders, and presentations	Table listing all the taxes paid on types of assets to be filled in by Steve, Graham and Tax?	DB draft table. Steve and Bram fill it in	US tables on net worth x type x income; VT tax data on income trends?	Deb draft submitted, yet to be discussed	
9	Conclusion	TBD	TBD					
A1	Summary list of recommendations	Proposals considered regarding education tax	See outline (three bullets); Link above to all education and property tax related testimony					
A2	Stakeholder involvement/testimony/ information gathering		DONE - link here					
A3	Demographic paper	BRTC recommendations that have been implemented	BRTC Recs Update		Steve			
		BRTC recommendations that have not been implemented, and why	Above link notes which have not been implemented. The 'why' would involve some research and analysis, and likely some subjectivity.		Steve			

A4	BRTC		TBD (we do have bios on website)					
A5	Commissioner biographies		TBD					
A6	Staff biographies		TBD					
A7	Observations about education spending	As income rises, people lose child-care subsidy faster than they earn						
A8	Cliffs and mountains	As income rises, people lose the EITC faster then they earn	See outline (two bullets)		Steve			