

## Tax Structure Commission – Draft Report Outline and Chapter Status

December 7, 2020

Chapter #	Working Title	Status
1	Introduction	Second draft to be discussed 12.7.2020
?	<i>Overall Tax Structure</i>	<i>Decide whether a) is covered by Chap 2, b) should be included here, c) should be further incorporated into intro or Chap 2</i>
2*	Principles and whole tax structure	First compiled draft – to be discussed 12.7.2020
?	<i>Income and Assets</i>	<i>Decide whether to a) put here, b) put after Chapter 5 and include discussion of the proposed aggregate income tax (ie PIT plus Education Income Tax), c) merge into Chapter 2, or d) elsewhere</i>
3*	Taxes used to fund education	Working draft – out for JFO & Tax review
4*	Sales tax reform	Working draft – out for JFO & Tax review
5*	Income tax reform	Working draft – out for JFO & Tax review
6	Obsolete and inefficient taxes	Working draft – out for JFO & Tax review
7	Recommended timeline and order	First draft to be discussed 12.7.2020

8	Unmet needs and future work / Our changing landscape and implications for the tax structure over the next 20 years	First draft of all 3 sections discussed 11.23.2020. Commissioner Trenholm's edits to technology section have been posted.
9	Conclusion	Forthcoming
?	<i>Summary of Recommendations</i>	<i>Commissioners Brighton and Trenholm's Draft Summary Compilation to be discussed 12.7.2020</i>

\*Chapter 2 was reinserted as of the 11/23 meeting, and the previous Chapter 5 ("taxing bads not goods") was removed. Therefore, the above chapters 3-5 are numbered one digit higher than they were in earlier drafts.