

Tax Structure Commission – Draft Report Outline and Chapter Status

December 14, 2020

Chapter #	Working Title	Status
?	<i>Summary of Recommendations</i>	Format options and content to be discussed 12.14.2020
1	Introduction	Second draft. Needs numbers on meetings/testimony/etc added (Sean)
?	Overall Tax Structure	Decide whether a) is covered by Chap 2, b) should be included here, c) should be further incorporated into intro or Chap 2 Redundant chapter to be removed. Commissioner Kleppner and Trenholm to review and suggest how to incorporate their components in Chapter 2.
2*	Principles and whole tax structure	First compiled draft. Commissioner Trenholm to add paragraphs on income tax and appropriateness principles.
?	<i>Income and Assets</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. Sense of group was to make it its own chapter here? Decision? Next step?
3*	Taxes used to fund education	Feedback from JFO received. Awaiting Department of Taxes review and additional edits and commissioner discussion.
4*	Sales tax reform	Updated draft 12.13.2020 from Bram incorporating JFO review. Awaiting Department

		of Taxes review and additional commissioner discussion.
5*	Income tax reform	Feedback from JFO received. Awaiting Department of Taxes review and additional edits and commissioner discussion.
6	Obsolete and inefficient taxes	Feedback from JFO received. Awaiting Department of Taxes review and additional edits and commissioner discussion.
7	Recommended timeline and order	First draft discussed 12.7.2020. Commissioners to discussion format (tabular presentation of tracks) and submit additional content.
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

*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.