

FORMAT OPTIONS FOR SUMMARY OF RECS CHAPTER

I. Six formats to consider

- 1) Tax-type-based – Framed of each major tax type (and one overall)
- 2) Modified Tax-type-based – Framed around very umbrella high-level recommendations that can encompass all of the related recommendations, grouped around three major tax type and one or two that are broader (eg Incidence Study)
- 3) Recommendation-based - BRTC model, framed around broad recommendations and their specific components (but not trying to align one with each tax type)
- 4) Expanded Recommendation-based - Slightly higher # of high-level major recommendations, grouped around major recommended action, key components, and immediate steps. Recommendations that don't fit under a major recommendation can be listed as "other recommendations."
- 5) Modified Expanded Recommendation-based - Similar to format 2, but elevating areas of agreement in addition to policy proposals and recommended studies.
- 6) Hybrid – Deeper focus (similar to format 4 and 5) only on a couple major recommendations, then list additional recommendations and areas of study

II. Outline of each format

Format Option 1 – Tax-type-based

1. For each tax type, an intro statement followed by a numbered list of recommendations (see attached example)

Format Option 2 – Modified Tax-type-based

1. Short Intro followed by list of high-level recommendations
2. First of X high-level recommendations (an action broadly framed to encompass all recommendations related to that tax type)
3. List of recommendations related to each (derived from underlined portions of commissioner narratives)
4. A narrative related to the high-level recommendation that speaks to all of the components above, leaving underlined portions.
5. Repeat Steps 2-4 for each of the other high-level recommendations

Format Option 3 - BRTC format

1. Short Intro
2. First of four high-level recommendations (each framed as five-word directives)
3. Bulleted list of one to six sub-recommendations (each framed as an action – usually one line but some up to three lines)
4. A narrative related to the high-level recommendation that includes tables and graphs and speaks to all of the recommendations but doesn't necessarily have a section on each one or any particular format.
5. Repeat Steps 2-4 for each of the other three high-level recommendations

Note that all of the BRTC's sub-recommendations related to the first two recommendations are policy components of the higher-level recommendation. The third rec includes specific ongoing measures to control tax expenditures and the fourth rec is a study (tax incidence study). See more at p45 of [BRTC Report](#).

Format Option 4 – Expanded Recommendation-based

1. Short Intro followed by list of high-level recommendations
2. First of X high-level recommendations (a particular policy or action)
3. Short lists:
 - a. Key components (maybe 3-6, following 1A, 1B syntax)
 - b. Immediate steps (maybe 3-6?)
4. A narrative related to the high-level recommendation that speaks to all of the components above.
5. Repeat Steps 2-4 for each of the other high-level recommendations

Format Option 5 – Modified Expanded Rec-based

1. Short Intro followed by list of high-level recommendations
2. First of X high-level recommendations (a particular policy or action)
3. A brief 3-col/1-row table:
 - a. Notable areas of agreement (maybe 3-6?)
 - b. Specific policy recommendations (maybe 3-6?)
 - c. Timeline (maybe 3-6?)
4. A narrative related to the high-level recommendation that speaks to all of the components above.
5. Repeat Steps 2-4 for each of the other high-level recommendations

Format Option 6 – Hybrid

1. List major recommendations, additional recommendations, and areas for further study
2. Major recommendation section
 - a. First of X major recommendations (a particular policy or action)
 - b. Short lists:
 - i. Key components (maybe 3-6, following 1A, 1B syntax)
 - ii. Immediate steps (maybe 3-6?)
 - c. A narrative related to the major recommendation that speaks to all of the components above.
 - d. Repeat Steps 2-4 for each of the other major recommendations
3. Additional recommendation section
 - a. One paragraph on each additional recommendation. Underlined opening phrase of each recommendation matches the list from first page of chapter.
4. Areas for further study
 - a. One paragraph on each additional recommendation. Underlined opening phrase of each recommendation matches the list from first page of chapter.

III. Possible discussion questions

A few questions that might help narrow down your preferred format:

- Do you want the policy proposals separated from studies or lumped together?
- Do you want the recommendations of what not to do (ie wealth tax not at this time) lumped in with what to do?
- Is it more important for the recommendations related to a particular tax type to be grouped together or for key recommendations to stand out?
- Do you want the beliefs/areas of commissioner agreement elevated?
- Do you want a bridge to the timeline/tracks chapter?

Also, if you want to split out major and additional recommendations, what rises to the level of a major recommendation?

- An area where you have a lot of content?
- A topic on which you have taken significant testimony and/or devoted significant commission discussion time?
- A topic you feel is a top priority insofar as bringing Vermont's tax system more in line with the principles?
- A proposal that is most actionable?
- Another definition?