

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

December 21, 2020

Chapter #	Working Title	Status
1	<i>Introduction</i>	Third draft. Sean added items on Deb's list as well as numbers of meetings/testimony/etc.
2*	<i>Summary of Recommendations</i>	12.16.2020 edits from Deb to content in Format Option 4. 12.18.2020 edits from Bram. 12.20.2020 edits from Bram. Sean compiled as combined track changes to review 12.21.2020.
3*	<i>Principles and whole tax structure</i>	Edits per guidance from 12.7.2020 meeting. 12.14.2020 edits from Steve. 12.18.2020 edits from Deb. Sean compiled as combined track changes to review 12.21.2020.
4	<i>Income and Assets</i>	Updated draft 12.18.2020 from Deb
5*	<i>Taxes used to fund education</i>	Updated draft 12.18.2020 from Deb.
6*	<i>Sales tax reform</i>	Updated draft 12.13.2020 from Bram
7*	<i>Income tax reform</i>	Updated draft 12.14.2020 from Steve.

8*	<i>Obsolete and inefficient taxes</i>	Awaiting edits from Steve
9*	<i>Recommended timeline and order</i>	Updated
10*	<i>Unmet needs and future work / Our changing landscape and implications for the tax structure over the next 20 years</i>	First draft of all 3 sections discussed 11.23.2020. Commissioner Trenholm's edits to technology section have been posted.
<del>9</del>	<del>Conclusion</del>	12/14 decision that no conclusion needed
11	Conclusion	12/21 draft from Bram

\*Chapter 2 (Principles) 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. New Chapter 2 (summary of recs) and Chapter 3 (Income and Assets) added in 12/14 meeting, pushing all other chapters down two more.