

TSC DRAFT FINAL REPORT FONT, HEADER FORMAT, AND STYLE QUESTIONS

	Body Font	Header 1	Header 2	Header 3	Formatting questions/comments
1 – Introduction	Calibri 11	Title	N/A	N/A	Epigraph (followed APA style) We should determine what we’re doing for consistent citations/links/footnotes/bibliography (Is Bram taking lead on this as part of proofing? Or should I?)
2 - Summary of Recommendations	Times New Roman 12	Title	Each of the 8 Recommendations sub-heads	N/A	In the narratives, should we underline the recommendations to align with the lettered components above and/or do the parenthetical (8B) format in the narrative, per BRTC style? (currently we underline some recs, both in this chapter and throughout the report, but not others)
3 - Principles and whole tax structure	Calibri 11	Title	<p style="text-align: center;">Introduction</p> <p style="text-align: center;">Sustainability</p> <p style="text-align: center;">Sustainability and the Major Tax Types</p>	<p style="text-align: center;">Sustainability and Education/Property Tax</p> <p style="text-align: center;">Sustainability and Consumption Tax</p> <p style="text-align: center;">Sustainability and Income/Estate Tax</p>	

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			<p>Equity</p> <p>Equity and the Major Tax Types</p> <p>Appropriateness</p> <p>Appropriateness and the Major Tax Types</p> <p>The Role of Pigouvian Taxes</p>	<p>Equity and Education/Property Tax</p> <p>Equity and Consumption Tax</p> <p>Equity and Income Tax</p> <p>Equity and Estate Tax</p> <p>Appropriateness and Education/Property Tax</p> <p>Appropriateness and Consumption Tax</p> <p>Appropriateness and Income Tax</p> <p>Appropriateness and Estate Tax</p>	
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4 - Restructuring Support for Low-Income Vermonters	Calibri 11	Title	N/A	N/A	<p>Note – Bram titled the new chapter “Two Big Reasons to Restructure Support for Low-Income Vermonters.” I shortened it a bit here to bring the length and syntax closer to the other chapter titles.</p> <p>I did insert Bram’s terminology into Chapter 1’s foreshadowing of Chapter 4.</p> <p>Of course we can change back if you prefer.</p> <p>Also, I’m wondering if this would be better AFTER the Income and Assets chapter (in other words, this would be Ch5 and Income and Assets would go back to being Ch4). Thoughts?</p>
5 - Income, Assets, and the Ability to Pay	Calibri 11	Title	Income Assets	N/A	Title in outline had been “Income and Assets” - I’ve updated to align with title in Deb’s draft
6 - Taxes Used to Fund Education	Calibri 11	Title	Three roman numeraled sections	All of the subheaders that had been bold	How should the two titles on p20 be presented? Neither was bolded nor roman numeraled. Should the top one

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					<p>be a Header 2 and the second one a Header 3?</p> <p>Should include roman numerals in all chapters (or all chapters that have multiple Header 2 sections)? Or get rid of roman numerals in this chapter?</p> <p>Capitalization? Should we cap all of the Header 1s and 2s throughout the chapter and report? How about the 3s? Right now they're a mix.</p>
7 – Sales Tax Reform	Aparajita 14		<p>(original was bold and underline)</p> <p>Introduction</p> <p>Value-Added Taxes and Transaction Taxes: Two Things We Do NOT Recommend</p>	<p>(original was not bold and underline)</p> <p>The Effect of Applying the Sales Tax to Health Care on Low-Income Vermonters</p>	<p>Go with this title from outline or “Consumption Taxes in Vermont” per Bram’s draft?</p> <p>Move the sections that answer the three questions to be style 3 sub-heads under the “Why Are There Exemptions to the Sales Tax in Vermont?” umbrella?</p> <p>Presumably Chapter Appendices should be at back of report with other appendices?</p> <p>I put the first quote at top of chapter in epigraph format. Could do for</p>

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			<p>The Effects of Adding, Increasing, Removing, or Decreasing the Sales Tax</p> <p>Why Are There Exemptions to the Sales Tax in Vermont?</p> <p>Are Sales Tax Exemptions an Efficient Way to Protect Low-Income Vermonters?</p> <p>Are Sales Tax Exemptions an Effective Way to Promote Public Goods?</p>	<p>Do the Current Categorical Exemptions from the Provider Tax Increase Vermonters', and Particularly Low-Income Vermonters' Access to Health Care?</p> <p>Are there Undue Complexities in Extending the Provider Tax to All Provider Categories?</p>	<p>epigraph-type quotes in sub-sections too.</p> <p>Aparajita font looks good on my home screen, but it looks all bold on my office screen (even though Word shows it isn't bold). I suppose this won't be an issue after we PDF the files, but I figured I'd flag.</p>
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			<p>Does the exclusion of services from the sales tax still make sense?</p> <p>The Human Hurdles to Expanding the Sales Tax to New Goods and Services</p> <p>Health Care, the Sales Tax, Provider Taxes, the Insurance Premium Tax, and Health Insurance Claims Assessments</p>		
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			Further Considerations on Expanding the Sales Tax Base		
			If Vermont Expands the Tax Base, What Should the Legislature Do with the Money?		
			Meals Tax		
			Rooms Tax		
			Excise Taxes		
			Conclusion		

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8-Income Tax Reform	Times New Roman 14	Chapter Title	<p style="text-align: center;">- PERSONAL INCOME TAX</p> <p style="text-align: center;">- Income Taxation related to Pass Through Entities (PE)</p> <p style="text-align: center;">- ESTATE TAX</p> <p style="text-align: center;">CORPORATE INCOME TAX</p>	<p style="text-align: center;">Recommendations of this Commission:</p> <p style="text-align: center;">Recommendations of this Commission:</p> <p style="text-align: center;">Recommendations of this Commission:</p> <p style="text-align: center;">-Recommendations of this Commission:</p>	
9 - Obsolete and Inefficient Taxes	Times New Roman 14 (except long quote, which is Calibri 11)	Chapter Title	<p style="text-align: center;">TELEPHONE PERSONAL PROPERTY TAX (TPP)</p> <p style="text-align: center;">GASOLINE AND MOTOR FUEL TAXES</p>	-Recommendations of this Commission:	<ol style="list-style-type: none"> 1) Indent long quote and move link to footnote or references section at end of report? 2) Add “Rec of Commission” subtitle to last section to be consistent?
10 – Timeline		N/A (table)			

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<p>11- <i>Our Changing Landscape</i></p>	<p>Calibri 11</p>	<p>Chapter Title</p>	<p>Climate Change and the Tax Structure</p> <p>Our Changing Landscape, the Role of Technology in the Tax Structure</p> <p>Changing Landscape - Demographics</p>	<p>Tax Related Consequences of Climate Change</p> <p>Tax-Related Efforts to Reduce Carbon Emissions and Adapt to Consequences</p> <p>In Combination</p> <p>Changes to the Way We Travel:</p> <p>Changes to the Way We Live and Work:</p> <p>Changes to Business Because of Technology:</p> <p>Long-term Decline in the Value of Commercial Real Estate:</p>	<p>The chapter outline still has the combo title (“Unmet needs and future work / Our changing landscape and implications for the tax structure over the next 20 years”) – I shortened it to “Our Changing Landscape” as a placeholder</p> <p>Adopt similar syntax for all three section titles (ie “X and the Tax Structure”)?</p>
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				<p>Conclusion:</p> <p>Implications of an aging population for Vermont's three major revenue sources</p> <p>Implications of urbanization for Vermont's three major revenue sources</p> <p>Implications of smaller household size for Vermont's three major revenue sources</p> <p>Why these trends might change, and implications for Vermont's tax system</p>	
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12 - Conclusion	Times New Roman 12	Chapter Title	N/A	N/A	
Appendices and other					<p>Appendices not currently broken out. Do you just want them at the end, presented in the order which they are referenced in the report (not including introduction)?</p> <p>References/Works Cited page(s)</p>