

DRAFT Work Plan Proposal for Discussion v.2

1. January through August 2019

- Finalize Work Plan and Budget – Jan-Feb 2019
- Submit Work Plan and Budget – Feb 15, 2019
- Develop direction for review of prior studies and compile initial list of themes/issues to research for white papers – Jan-Feb 2019
- Research and update identified issues from prior reports – Feb-March 2019
- Develop plan for further research and public dialogue – March-April 2019
- Produce initial white papers for review – April-August 2019

2. August through December 2019

- Public hearings and citizen engagement; finalization of Phase 1 work – Aug-Sept 2019
- Continue to review list of themes/issues; prioritize for inclusion in report – Sept 2019
- Research and produce drafts of second set of white papers – Sept-Dec 2019
- Reviews/public hearings – Nov-Dec 2019

3. January through June 2020

- Finalization of second set of white papers -- Jan 2020
- Begin development of outline for final report based on white papers – Spring/Summer
- Initial research by Staff -- Jan-May 2020

4. July 2020 through February 2021

- Committee discussion and report development -- July-Nov 2020
- Review and public comment on draft report-- Dec 2020-Jan 2021
- Release report -- February 2021 [Submission date Feb 15, 2021]

5. February through May 2021

- Staff Director works with Commission and Legislature on any follow-up needed

Questions to Guide the Planning Discussion

The questions below are intended to assist the Commissioners in establishing a shared vision for the Commission's future work. References to particular sections of the bill are copied below the questions for easy reference.

1. What issues/themes do you think the Commission should focus on in its structural analysis of the State's revenue system and to "provide a long-term vision for the tax structure"?
2. How do you define the Commission's goal of a "tax system that provides sustainability, appropriateness, and equity," and how do you see incorporating that goal into the Commission's work?
3. Per subsection (e), what aspects of the relevant works do you feel are most important to update and incorporate? In addition, what do you feel was missed by those works, or has been a new development since the time they were produced, and will be important to incorporate?
4. What other ideas do you have for what the Commission might accomplish?

Act 11 Sec. H.17

(c) The Commission shall prepare a structural analysis of the State's revenue system and offer recommendations for improvements and modernization and provide a long-term vision for the tax structure. The Commission's analysis shall include a review of Vermont's income taxes, consumption-based taxes, the education financing system, tax expenditures, and property and asset-based taxes. The Commission shall have as its goal a tax system that provides sustainability, appropriateness, and equity. For guidance, the Commission may use the Principles of a High-Quality State Revenue System as prepared by the National Conference of State Legislatures. . . .

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(e) The Commission shall begin its work by:

- (1) updating and incorporating the relevant work of the Blue Ribbon Tax Structure Commission created by 2009 Spec. Sess. Acts and Resolves No. 1;
- (2) updating and incorporating work from the existing studies of Vermont's education finance system since the enactment of 1998 Acts and Resolves No. 60 and 2004 Acts and Resolves No. 68;