

**TAX REFORM TASK FORCE
SALES AND USE TAX SUBCOMMITTEE
STUDY TOPIC WORKSHEET**

Revenue Topics: Priority _____

Priority:

- Identify the source of sales and use tax revenues. Should those revenues, or a percentage of those revenues, be dedicated to funding particular government programs? (e.g. Should sales and use taxes from vehicle services be used to fund transportation?)
- Study earmarking of state and local sales and use taxes
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Notes:

Overview of Sales and Use Tax System Topics: Priority _____

Priority:

- Study the state and local sales and use tax base, including the base for tourism-related taxes
- Study the state and local sales and use tax rates
- Study the state and local sales and use tax exemptions
- Study state and local sales and use tax administration

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Notes:

Governor's Tax Advisors Recommendations Topics:

Priority _____

Priority:

- Study exempting business inputs from sales and use taxation
- Study extending sales and use taxes to services
- Study repealing the sales and use tax exemption for motor fuels and reducing the excise tax on motor fuels/special fuels
- Study monitoring the rate of the state sales and use tax and providing for automatic reductions in the rate if revenue targets are met as a result of expanding the sales and use tax base - this topic would presumably include addressing the treatment of any surplus revenues in the first year
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Notes:

Sales and Use Tax Simplification Topics:

Priority _____

Priority:

- Study whether to implement a single statewide sales and use tax rate including issues relating to setting the rate, calculating the rate, administering the tax, and distributing the tax
- Study whether to implement a single sales and use tax rate per county if a single statewide sales and use tax rate is not recommended or feasible
- Study the treatment of boutique taxes including whether to retain, modify, or repeal existing boutique taxes, and whether to shift boutique tax revenues to another revenue source such as property taxes
- Study the distribution of local option sales and use taxes as this issue relates to implementing a single statewide sales and use tax rate or a single sales and use tax rate per county (RDA/Other Taxes Subcommittee will also look at the issue of distributing local option sales and use taxes)
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Notes:

Streamlined Sales and Use Tax (SST) Topics:

Priority _____

Priority:

- Study the enactment of provisions of SST that have been delayed
- Study issues relating to the state becoming an associate member of the SST Agreement

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Notes:

Other Topics: **Priority** _____

Priority:

- Study funding social programs on phone bills including whether to retain, modify, or repeal this funding and whether to pay for these programs using a different revenue source
- Study the taxation of telecommunications

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Notes: