

**Selected Other State Tax Review Commissions, Panels, Task Forces, etc. 2010-15**

<u>State / Date</u>	<u>Focus/Contents</u>	<u>Membership</u>	<u>Term of Service</u>	<u>Staff/Consultant Support</u>
Arizona Transaction Privilege Tax Simplification Tax Force, Dec. 2012	Focused on Arizona's variation on a sales tax only; 5 full task force meetings and 12 working group meetings; 10 conceptual recommendations (not all of a legislative nature) in report.	9 voting members: mix of state/local govt, small biz, civic/tax associations  3 ex-officio: 2 legislators, Director of Revenue	Officially 5 mo.; some advance planning likely	None identified; authors of 25-page report not identified -- probably legislative staff? But report acknowledges contributions from many govt. staffers and 3 "subject matter experts" (lawyers and a professor) who ran working groups
Arizona Joint Task Force on Income Tax Reform, Dec. 2013	Focused on income tax only; reported 7 meetings; no apparent studies; 8 specific recommendations for next legislature + a few topics for "later consideration"	6 legislators; 5 business/economic/tax groups; 1 CPA; 1 research exec.	Officially 4-1/2 mo.; some advance planning likely	None identified; authors of 14-page report not identified -- probably legislative staff?
Connecticut Tax Panel, Dec. 2015	Comprehensive review (state <u>and</u> local, analysis of economic, legal framework, etc.). 33 recommendations categorized under Personal Income Tax; Genl Retail Sales Tax; Genl Business Taxation; Estate & Gift Taxation and Probate Fees; Property Tax & Local Revenue Diversification	14 voting members: appears mix of law firms, CPA, academic experts, mayors  8 ex-officio: 6 top legislators and 2 state cabinet officers	Could not find; long enough to generate 3-volume report	Appears to be 2 economists as contract staff + 1 administrator + 5 academic consultants generating studies. Voluminous report.
DC Tax Revision Commission May 2014	Fairly comprehensive review (including analysis of economic trends and tax systems). 26 meetings and 3 public hearings. Generated total of 18 recommendations for Individual Income Tax (most attention), Estate Tax, Business Tax, and Sales Tax -- plus consideration of but no recommendations for Property tax	11 voting members: a former mayor, White House economist, tax policy experts from GWU and think tanks, CPAs and lawyers, community tax aid + 1 ex-officio from DC Office of Revenue	16-1/2 months, though report came after another 6 mo.	Appears to be 1 economist as contract Executive Director + staff director, research analyst, administrative asst., and law clerk (unclear if latter are govt employees or include contract staff) -- 80+page report. Presentations/papers cited for 24 academics, institutes, govt offices, etc -- some <u>may</u> have been paid consultants
Massachusetts Tax Expenditure Commission, Aug. 2012	Focused on 1st review of exemptions, deductions, and credits in tax code, and how to measure effectiveness. Recommended 6-7 principles or procedures, with many sub-parts	11 members -- 6 top legislators 3 cabinet officers, 2 members of Gov's Council of Economic Advisors	7 months -- 9 "formal meetings"	A host of government staff (producing "reams of data and analysis") cited as staff contributors. Prime author was Dept of Revenue Sr. Policy Counsel.
Massachusetts Tax Fairness Report, March 2014	Focused on ways to correct regressive overall tax system. Made 5 basic recommendations, some general and some with many specific sub-parts.	13 members -- 6 top legislators (a few made designees), 1 labor rep, others all economists, tax policy experts	6 months -- 8 "public" meetings	Various government and university-affiliated staff were cited; no key author or executive director named. Seems no consultants. Unclear who drafted 42-page report.

**Selected Other State Tax Review Commissions, Panels, Task Forces, etc. 2010-15**

<u>State / Date</u>	<u>Focus/Contents</u>	<u>Membership</u>	<u>Term of Service</u>	<u>Staff/Consultant Support</u>
Georgia Special Council on Tax Reform and Fairness, Jan. 2011	Focused on equity without negative impact on business. Made 1-2 recommendations each for pers'l income tax, corp. income tax, sales tax exemptions, home food exemption, motor vehicle sales, pers'l/ household services, energy in biz, cigaarette, communications, motor fuel tax, insurance premium tax	9 members -- 4 academic and 5 business/association (Governor a nominal member but didn't participate)	6 months (?) -- 6 meetings and 11 fact-finding sessions	Appears to be 2 contract staff -- a Project Manager and Legal/ Research. Produced 95-page report. Appparently no consultants.
New York State Tax Reform and Fairness Commis-sion, Nov. 2013	Established by Governor (not Legisla-ture) to do "comprehensive and objective review of the State's tax structure, including its corporate, sales, estate and personal income taxes." Produced various reform options and analyzed fiscal impacts of each. Generated 5 reform "package:" Sales Tax, Estate & Gift Tax, Corporate, Real Property Administration, SImplication.	11 members -- co-chaired by SUNY Bd of Trustees chair and P.J. Solomon Co. Chair; others were current or former govt tax commissioners; top bank executives, think tank economists, etc.	????? -- Must be in report some-where, but I did not find it.	No staff/consultants were explicitly identified, but "The Commission's proposals were informed by analyses undertaken by the New York State Department of Taxation and Finance staff and by public finance experts." Unclear who drafted 150+-page report.
Oklahoma Task Force on Comprehensive Tax Reform, Dec. 2011	Focused on (1) taxation of intangible properties; (2) lowering income tax rates and growing tax revenue base for "government priorities;" and (3) making Oklahoma a "no-income tax state." Made 8 recommendations (some specific,some broad and aspirational).	21 members -- top state legislators, Tax Dept., Finance Dept., 2 school superinten-dents, representatives of various specific business sectors (e.g., banking, energy, insurance, etc.)	15 months	No staff/consultants were explicitly identified, but many task force meetings posed questions to small expert panels, some of whom also made presentations. Unclear who drafted 18-page report
South Carolina Taxation Realignment Commssion, Dec. 2010	A "comprehensive and holistic study of the State's tax structure." Lengthy analyses and recommendations of varying specificity re sales/use tax, in-dividual income tax, corporate, property, fule, tourism taxes, other funds, and tax administration.	10 voting members, appears all private sector, no affiliations or professions identified except 4 CPAs and/or JDs 1 ex-officio: Director of Revenue	"More than a year" -- 17 full group meetings and many sub-committee meetings	Staffed (apparently no consultants) by 3 senior legislative analysts and 2 donated law interns. Footnotes referred to presentations by various organizations, but unclear if done just for this Commission. Report 240 pp.