

Preliminary Comments on the Draft Report of the Income-Based Education Tax Study Committee

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Please note that the following comments are Jeff's and do not represent the Association as there was not time to gather information from the Association before the study committee meeting on December 21, 2022:

I appreciated the detailed analysis of all of the various components of the report and, at least on my first read, found no points of disagreement either with the analysis or, where they existed, conclusions that were reached or recommendations that were made. Admittedly, I can claim no expertise in the subject matter.

At least preliminarily, my key interest centered on the need for transparency and promotion of understanding on the part of taxpayers who would experience a new system of taxation, with presumably piqued interest on what was behind the spending and investment that was associated with their tax obligation. The report made a number of references to "locally voted spending decisions" and appropriately included explanations of recently enacted policy decisions (like PCBs and Universal School Meals). It also spoke appropriately of the tension between simplicity and fairness. It is not one of the six pillars, but I would suggest that there is also tension around the interplay between locally voted spending decisions and costly policy decisions at the state level that increase obligations of the education fund and bring pressure to locally voted spending decisions. That is a policy interest that I believe that state policy makers should embrace, perhaps in terms of thinking about creative ways of informing the public what is behind tax obligations associated with funding our public education system.

I look forward to discussing the report in more detail once the legislature convenes.