



State Tax Commissions 2006–2016

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Tax policy is one of the most challenging and controversial components of state governance. Determining how and from whom to collect revenue involves questions of equity, fairness, efficiency, and simplicity. As a result, states often create special tax commissions before attempting major tax reform.

State tax commissions study and make recommendations for improvements to a state's tax system.¹ These groups are independent of the regular legislative process and typically composed of members from different professional backgrounds. Some commissions are tasked with finding new revenue during a fiscal crisis, others with lowering tax burdens during good times. In some cases, the objective is to update or simplify an outdated tax system in a revenue-neutral way.

But turning recommendations into policy is not easy. A state's tax structure is rooted more in history and tradition than in contemporary policymaking, and any modifications produce both winners and losers (Francis 2016). Still, a number of individual commission recommendations, if not entire reform packages, have become law over the past decade.

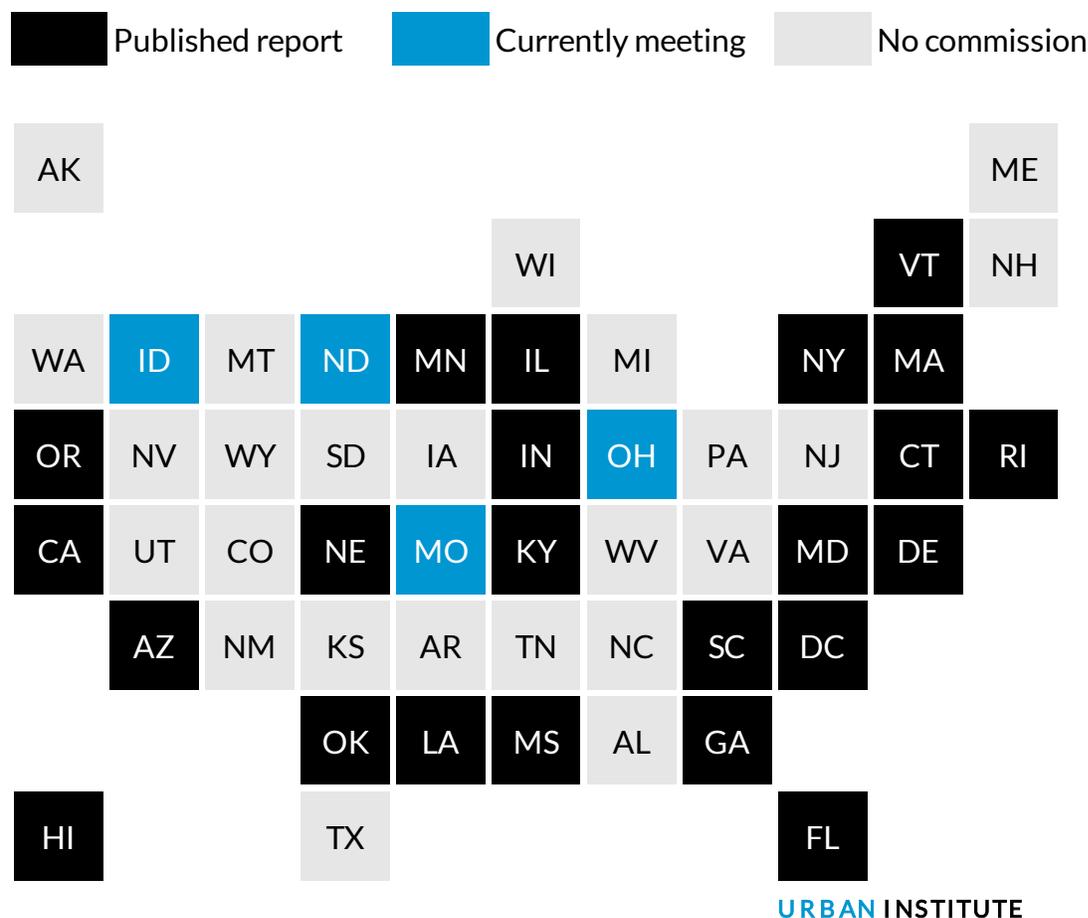
This brief discusses who establishes commissions, who serves on commissions, who advises commissions, what commissions recommend, and if and when their reports lead to changes in state tax policy. It accompanies our brief "How State Tax Commissions Approach Economic Development" (Auxier 2016).

The Building Blocks of State Tax Commissions

Tax commissions in 22 states and the District of Columbia (DC) published findings over the past decade (figure 1). Additionally, tax commissions are currently meeting in four states.²

FIGURE 1

State Tax Commissions 2006–2016



Source: Urban Institute.

Note: California, Indiana, Massachusetts, and New York have each had two tax commissions publish reports since 2006.

Of the 31 commissions analyzed, 20 were established by legislatures, 9 by governors, 1 by a joint resolution of the governor and the legislature, and 1 by an elected state comptroller (table 1). The commissions were chaired by three types of professionals: current legislators or administration officials, former officeholders (e.g., former governors or mayors), and state business leaders (including a prominent accountant in Missouri).

TABLE 1

Creation of State Tax Commissions

| State | Commission proposed by | Chaired by | Legislators were members |
|-------------------------|--------------------------|------------------------------------|--|
| Arizona | Legislature | Senator Representative | Yes |
| California (2009) | Governor | Business leader | No |
| California (2016) | Controllor | Business leader | No |
| Connecticut | Legislature | Business leaders | No |
| Washington, DC | Legislature | Former mayor | No |
| Delaware | Governor | Budget officer | Yes |
| Florida | Legislature | Former legislator | Yes, as non-voting members |
| Georgia | Legislature | Business leader | No |
| Hawaii | Legislature | Former senator | No |
| Illinois | Legislature | Senator | Yes |
| Indiana (2014) | Governor | None | Yes, as moderators Yes, composed entire commission |
| Indiana (2015) | Legislature | Senator | Yes, as non-voting members |
| Kentucky | Governor | Lieutenant governor | No |
| Louisiana | Legislature | No chair | Yes |
| Maryland | Legislature | Business leader | No |
| Massachusetts (2007) | Governor and legislature | Cabinet member | Yes |
| Massachusetts (2014) | Legislature | Senator Representative | Yes |
| Minnesota | Governor | Business leader | No |
| Mississippi | Governor | Business leader | Yes Yes, composed entire commission |
| Nebraska | Legislature | Senators Former governor | No |
| New York (a) | Governor | Former comptroller | No |
| New York (b) | Governor | Former governor Business leader | No |
| Oklahoma | Legislature | Senator Representative | Yes |
| Oregon | Legislature | Former representative | Yes |
| Rhode Island | Governor | Budget officer | No |
| South Carolina | Legislature | Former cabinet member | No |
| Vermont | Legislature | Former cabinet member | No |
| <i>Idaho</i> | <i>Legislature</i> | <i>Senator Representative</i> | <i>Yes, composed entire commission</i> |
| <i>North Dakota</i> | <i>Legislature</i> | <i>Senator Representative</i> | <i>Yes, composed entire commission</i> |
| <i>Ohio</i> | <i>Legislature</i> | <i>Senator Representative</i> | <i>Yes, composed entire commission</i> |
| <i>Missouri</i> | <i>Legislature</i> | <i>Accountant</i> | <i>Yes</i> |

Source: TPC research; see appendix A for links to each tax commission report.

Notes: Commissions in italics have not published their recommendations in a final report. New York's (a) State Tax Relief Commission and (b) State Tax Reform and Fairness Commission both published reports in 2013. Florida's commission was created by a legislatively referred and then voter-approved constitutional amendment in 1988. (The commission meets every 20 years.)

In commissions proposed by state legislatures, members were typically selected by both the legislature and the state executive, most likely because legislation creating the commission had to be signed by the executive. In states where the governor proposed the commission, such as Minnesota, the governor wielded appointment power. California was an exception to this rule: members of the state's 2009 commission were appointed by both the governor and the legislature, even though the governor proposed the commission. Delaware's governor-proposed commission was centered on its revenue and finance council, an office within the state's Department of Finance.

Elected legislators served on 18 commissions and made up the entirety of five commissions. Tax commissions consisting solely of elected legislators tended to have narrower missions.³ For example, Indiana's 2015 commission focused on two specific policy proposals (a food and beverage tax and a property tax assessment of big box retail stores), and Ohio's commission is currently studying how to implement a lower, flat income tax.

Legislatures and governors also set the agenda for their commissions, usually by authorizing legislation. Some commissions were asked to consider specific policy changes. For example, the Illinois legislature asked its commission to recommend methods for reducing the state's reliance on property tax revenue. Georgia's legislature asked its commission to show how the state could shift from taxing income and investments to taxing consumption. Others were given bigger assignments. Both California's 2009 commission and Minnesota's commission were asked to build a tax code for the 21st century. Still others, such as Kentucky's commission, were instructed to review the entire tax code. Nearly all commissions were asked to consider economic growth, simplicity, and fairness or progressivity when forming their recommendations.

Who Serves on State Tax Commissions

Most of the commissions, regardless of origin or mission, included members from different professional backgrounds: academics, business leaders, former elected officials, nonprofit directors, and tax policy experts (table 2).⁴

Every commission except Delaware's and Louisiana's had at least one member from the business community (the former's consists of all current or former government officials, the latter's of all academics). These members came from business groups, such as state and local chambers of commerce, or local businesses with ties to the state. For example, Kentucky's commission had a representative from a regional coal company (Booth Energy), and Maryland's commission had a retired executive from a military contractor (Lockheed Martin Corporation).

Commissions also drew from the ranks of academics (mostly from local universities), members of the state's budget or revenue office (sometimes serving as nonvoting members), tax lawyers, and accountants.

Most state tax commissions did not include professionals from tax policy organizations that advocate for specific policy changes (e.g., the Tax Foundation, the Institute on Taxation and Economic

Policy) as members. However, many commissions accounted for ideological differences by including both a member from the business community and a member from a labor organization.

TABLE 2

Members of State Tax Commissions

| State | Econ dev | Elected official | Budget office | Academic | Business group | Growth advocate | Equity advocate |
|----------------------|----------|------------------|---------------|----------|----------------|-----------------|-----------------|
| Arizona | ✓ | ✓ | | | ✓ | ✓ | |
| California (2009) | | ✓ | | ✓ | ✓ | ✓ | ✓ |
| California (2016) | ✓ | | | ✓ | ✓ | | |
| Connecticut | | ✓ | ✓ | ✓ | ✓ | | |
| Washington, DC | | | ✓ | ✓ | ✓ | | ✓ |
| Delaware | | ✓ | ✓ | | | | |
| Florida | | ✓ | | | ✓ | | |
| Georgia | | | | ✓ | ✓ | | |
| Hawaii | | | | | ✓ | | |
| Illinois | ✓ | | ✓ | | ✓ | | |
| Indiana (2014) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| Indiana (2015) | | ✓ | | | | | |
| Kentucky | ✓ | ✓ | | ✓ | ✓ | | ✓ |
| Louisiana | | | | ✓ | | | |
| Maryland | | ✓ | ✓ | ✓ | ✓ | | |
| Massachusetts (2007) | | ✓ | ✓ | ✓ | ✓ | | ✓ |
| Massachusetts (2014) | | ✓ | ✓ | ✓ | ✓ | | ✓ |
| Minnesota | | | ✓ | | ✓ | ✓ | |
| Mississippi | | ✓ | | ✓ | ✓ | | |
| Nebraska | | ✓ | | | | | |
| New York (a) | | | ✓ | ✓ | ✓ | | |
| New York (b) | | | ✓ | ✓ | ✓ | | ✓ |
| Oklahoma | | ✓ | ✓ | ✓ | ✓ | | |
| Oregon | | ✓ | ✓ | | ✓ | | |
| Rhode Island | ✓ | | ✓ | ✓ | ✓ | | ✓ |
| South Carolina | ✓ | | ✓ | | ✓ | | |
| Vermont | | | | | ✓ | | |
| <i>Idaho</i> | | ✓ | | | | | |
| <i>North Dakota</i> | | ✓ | | | | | |
| <i>Ohio</i> | | ✓ | | | | | |
| <i>Missouri</i> | | ✓ | ✓ | | ✓ | | ✓ |

Source: Urban-Brookings Tax Policy Center research; see appendix A for links to each tax commission report.

Notes: Commissions in italics have not published their recommendations in a final report. Member count includes nonvoting members. “Econ dev” refers to members representing an economic development agency. “Business group” refers to members of business organizations (e.g., local chambers of commerce) or individual members of the state’s business community. See the Expert Testimony section in this brief for definition of “growth” and “equity” advocates. New York’s (a) State Tax Relief Commission and (b) State Tax Reform and Fairness Commission both published reports in 2013.

Expert Testimony

Officials from state budget and finance offices (e.g., Department of Finance, Legislative Analyst's Office) were the most common group to testify or submit papers at commission hearings.⁵ These staffers testified about the state's tax structure and revenue outlook, as well as on specific fiscal topics such as tax expenditures. Local business leaders were nearly as ubiquitous on testimony rosters.

Expert witnesses, much like members of the commission, came from a range of professional backgrounds (table 3). Several commissions fielded testimony from representatives of state economic development offices and from members of state or local chambers of commerce. Most commissions also heard from representatives of advocacy organizations—specifically, the Council on State Taxation (COST), Ernst & Young (EY), the Tax Foundation, the Institute for Taxation and Economic Policy (ITEP), and the Center on Budget and Policy Priorities (CBPP). COST, EY, and the Tax Foundation generally advocate for “pro-growth” tax policy, while ITEP and CBPP tend to focus on “equitable” tax policy. Academics also contributed to the research phase of several commissions, most notably in researchers from Georgia State University, home to numerous academics focused on state finance policy.⁶

TABLE 3

Organizations That Testified or Submitted Papers to State Tax Commissions

| State | State econ development | Chamber commerce | COST | EY | Tax Foundation | ITEP | CBPP | Georgia State University |
|----------------------|------------------------|------------------|------|----|----------------|------|------|--------------------------|
| Arizona | | | | | | | ✓ | |
| California (2009) | | ✓ | ✓ | ✓ | | ✓ | ✓ | |
| California (2016) | | | | | ✓ | ✓ | | |
| Connecticut | | | | | ✓ | | ✓ | ✓ |
| Washington, DC | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| Delaware | | | | | ✓ | | | |
| Florida | | | | ✓ | | | | |
| Georgia | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ |
| Hawaii | | | | | | | | |
| Illinois | | | | | ✓ | | | |
| Indiana (2014) | ✓ | | | ✓ | ✓ | | | |
| Indiana (2015) | ✓ | ✓ | | ✓ | | | | |
| Kentucky | ✓ | | | ✓ | | ✓ | ✓ | |
| Louisiana | | | | | | | | |
| Maryland | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| Massachusetts (2007) | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| Massachusetts (2014) | | | | | | ✓ | ✓ | |
| Minnesota | | | ✓ | ✓ | ✓ | | | |
| Mississippi | ✓ | | | | ✓ | | | |
| Nebraska | | | | | | | | ✓ |
| New York (a) | | | | | | | | |
| New York (b) | | | | | | | | |
| Oklahoma | | ✓ | | | ✓ | | ✓ | |
| Oregon | | | | | | | | |

| | | | | | | | | |
|----------------|----------|----------|----------|-----------|-----------|-----------|-----------|----------|
| Rhode Island | √ | | √ | √ | √ | | √ | |
| South Carolina | √ | √ | √ | √ | √ | √ | √ | √ |
| Vermont | | √ | | | √ | √ | √ | |
| TOTAL | 8 | 9 | 8 | 11 | 13 | 10 | 13 | 5 |

Source: Urban-Brookings Tax Policy Center research; see appendix A for links to each tax commission report

Notes: State econ development = state economic development agency; Chamber commerce = state or local chamber of commerce; COST = Council on State Taxation; EY = Ernst & Young; ITEP = Institute on Taxation and Economic Policy; CBPP = Center on Budget and Policy Priorities (includes the organization’s state projects, such as the California Budget & Policy Center). New York’s (a) State Tax Relief Commission and (b) State Tax Reform and Fairness Commission both published reports in 2013.

Commissions tasked with overhauls, such as those in DC, Georgia, Maryland, Rhode Island, and South Carolina, met with groups from across the ideological spectrum. In fact, South Carolina’s commission heard from a representative of each group cited above and Maryland’s commission from all but one. Overall, 12 commissions heard from a representative of or consulted research from both a “growth” group and an “equity” group.

By contrast, commissions with a narrower focus tended to hear only from groups on one end of the political spectrum. Minnesota’s commission, created by a Republican governor and dedicated to economic growth, heard only from COST, EY, and the Tax Foundation. Unsurprisingly, the commission eventually recommended business tax cuts. On the other side, Massachusetts’s 2014 commission on tax fairness, created by a Democratic legislature, heard only from ITEP and CBPP. It recommended a graduated personal income tax with higher rates.

What Commissions Recommend

Several commissions proposed dramatic overhauls of their state’s tax system. California’s 2009 commission recommended eliminating both the state’s corporate income tax and its general sales tax in exchange for enacting a business net receipts tax. The commissions in Georgia, Kentucky, and Louisiana all proposed the same tax swap: individual income tax cuts and consumption tax hikes (specifically, expanding the state’s sales tax base and increasing cigarette taxes). Minnesota’s commission also recommended expanding the sales tax base and increasing cigarette taxes, but its principal recommendation was eliminating the state’s corporate income tax.

Other commissions proposed more modest changes to tax policy. Commissions in Arizona, Hawaii, Maryland, and Nebraska recommended a series of tweaks to the existing tax system, including, respectively, indexing income tax brackets to inflation, increasing the standard deduction, exempting some pass-through income from taxation, and raising the homestead exemption income threshold. Some of these commissions also recommended rate cuts but not structural reform.

The most common recommendation among the commissions was income tax cuts. Of the 27 commission reports analyzed, 18 recommended reducing or eliminating the state’s corporate income tax, and 15 recommended reducing individual income taxes (often with the goal of eventual elimination). Even the 2014 Massachusetts commission on tax fairness, which mostly proposed

measures that would make the state's tax code more progressive, recommended cutting the corporate income tax rate. Commissions that did not recommend such cuts either had limited objectives, such as property tax relief (Illinois), or did not make policy recommendations (California, in 2016).

Commissions that recommended income tax cuts also tended to recommend repealing income tax expenditures—both tax credits for corporations and low-income filers—following the classic tax policy axiom of “lower the rate and broaden the base.” However, not all commissions specified *which* expenditures to eliminate. Other commissions, as mentioned, paired their income tax cuts not with a broader income tax base but with a broader sales tax base. In this case, some commissions did not specify what services should be *added* to the tax base.

Sixteen of the 27 commission reports recommended making more goods or services taxable. Among these 16 commissions, only Rhode Island and South Carolina's commission paired its broadened base recommendation with a proposal to lower the state sales tax rate. DC's commission recommended applying the sales tax to more services and *raising* its general sales tax rate.

Several commissions also recommended two policies aimed at low-income residents: creating or expanding a state property tax circuit breaker (i.e., property tax relief based on income eligibility), and creating or expanding the state's earned income tax credit (EITC).

How States Respond to Commission Recommendations

Most state tax commission recommendations—especially those packaged as structural reform—did not become law. Ambitious reform proposals in California, Georgia, Kentucky, Louisiana, and Minnesota all failed to produce policy changes. To some extent, this simply reflects the difficulty of enacting tax changes—to say nothing of overhauling an entire state tax system. But two commissions produced substantial changes, and several other commissions saw individual recommendations turn into policy.

The DC Tax Revision Commission saw nearly all of its proposals become law. Shortly after the commission published its report, the DC Council passed a budget that included nearly all of the commission's recommendations, including to create a new middle-income tax bracket, expand DC's EITC, apply the sales tax to more services, lower the corporate income tax rate, raise the estate tax threshold, consolidate tobacco taxes, and adopt a single sales factor.⁷ However, the commission's most ambitious recommendation—a local service fee, paid by employers, to address DC's inability to tax nonresident income—did not become part of the DC Council's reform package.

Massachusetts's “Study Commission on Corporate Taxation” also produced quick results. The December 2007 report proposed three significant changes to the state's corporate income tax: (1) adopting mandatory combined reporting for multistate corporations, (2) aligning Massachusetts classification (e.g., corporation, partnership) with federal tax returns, and (3) enacting a “meaningful reduction” in the state's corporate income tax rate. The Massachusetts legislature passed all three provisions the following year, cutting the state's corporate income tax rate from 9.5 percent to 8 percent.

Although no other commission had such overwhelming success, those that offered smaller reforms often saw their recommendations eventually become law. Both Arizona’s and Nebraska’s commissions recommended indexing state income tax brackets to inflation, and both states approved the change in their next legislative sessions. Nebraska also followed its commission’s recommendation to expand eligibility for its property tax homestead exemption. The Florida commission’s recommendations became ballot questions, and voters approved three changes, including a prohibition on adding hurricane-related home improvements to home’s taxable value. Both of New York’s 2013 commissions recommended raising the threshold for the state’s estate tax, and in 2014 the governor signed this into law. New York also passed a recommendation from its tax relief commission to lower the state’s corporate income tax rate. Massachusetts passed an increase in the state’s EITC, following the recommendation of its 2014 commission, and a few states passed business tax laws proposed by their commissions—specifically, adopting combined reporting and a single sales factor for taxing multistate income.

Conclusion

Turning state tax commission recommendations into law is a political process. Thus, tax commissions can best serve their states by recommending policy changes that are both rooted in research and sensitive to the limitations of the state’s political system.

It is sometimes difficult to understand why certain proposals succeed over others, but it is often easy to see why proposals fail. Commissions advocating dramatic overhauls of state tax structure did not produce results. Commissions stacked with members from only one side of the ideological spectrum saw their proposals struggle in more politically diverse statehouses. Deep tax cuts without offsetting tax increases were also a tough sell, with many state budgets already stretched thin (Francis and Sammartino 2015).

Both the DC and Massachusetts commissions had professionally diverse membership, heard from multiple perspectives, and produced a range of options that satisfied the commission’s original goals. The DC commission was chaired by former mayor Anthony Williams, and the Massachusetts commission included sitting Democratic and Republican legislators. The expertise of these seasoned political players no doubt helped turn ideas into law. However, several other state commissions also included experienced political operators and still failed to produce meaningful reform. There is no single key to legislative success.

But there are other measures of success. Good reports, typically those with politically and professionally diverse members, presented a full picture of their recommendations—both the advantages and disadvantages of their proposals. They also provided specifics instead of vague goals and revenue estimates for each suggested change. Thus, even if these commission reports did not produce immediate reform, they provided a useful and thorough appraisal of the existing tax system and possible changes that will help policymakers draft future legislation. Ultimately, state tax commissions

that offer a comprehensive and grounded argument for specific policy changes—rather than a sales pitch—stand the best chance of seeing legislative results from their work.

Appendix A. State Tax Commission Reports 2006–2016

| | | |
|----------------|------|---|
| Arizona | 2013 | Joint Task Force on Income Tax Reform http://www.azleg.gov/itr/default.asp |
| California | 2009 | Commission on the 21st Century Economy Report http://www.cotce.ca.gov/documents/reports/documents/Commission_on_the_21st_Century_Economy-Final_Report.pdf |
| California | 2016 | Controller’s Council of Economic Advisors for Comprehensive Tax Reform http://www.sco.ca.gov/eo_cea_contextual_framework.html |
| Connecticut | 2015 | State Tax Panel Final Report https://www.cga.ct.gov/fin/tfs/20140929_State%20Tax%20Panel/CT%20State%20Tax%20Panel%20Final%20Report.pdf |
| Washington, DC | 2014 | DC Tax Revision Commission Final Report http://www.dctaxrevisioncommission.org/ |
| Delaware | 2015 | Final Report of the DEFAC Advisory Council on Revenues http://www.finance.delaware.gov/publications/defac/DEFAC_Advisory_Council_on_Revenue-Final_Report.pdf |
| Florida | 2008 | Florida Taxation and Budget Reform Commission Final Report 2007-2008 http://fall.fsulawrc.com/databases/FTBRC/index.html |
| Georgia | 2010 | 2010 Special Council on Tax Reform and Fairness for Georgians http://www.terry.uga.edu/media/documents/selig/georgia-tax-reform.pdf |
| Hawaii | 2013 | Report of the 2010–2013 Tax Review Commission http://files.hawaii.gov/tax/stats/trc/docs2012/trc_rpt_2012.pdf |
| Illinois | 2009 | Property Tax Reform and Relief Task Force http://tax.illinois.gov/localgovernment/Propertytax/TaskForceReport.pdf |
| Indiana | 2014 | Tax Competitiveness and Simplification Report http://www.in.gov/dor/files/tax-conference-report-final.pdf |
| Indiana | 2015 | Interim Study Committee on Fiscal Policy https://iga.in.gov/documents/606d992c |
| Kentucky | 2012 | Blue Ribbon Commission on Tax Reform to Governor Steve Beshear Report no longer available online |
| Louisiana | 2015 | Louisiana Tax Study, 2015 http://murphy.tulane.edu/programs/public-policy/public-finance/louisiana-tax-study |
| Maryland | 2015 | Report of the Maryland Economic Development and Business Climate Commission; Phase II: Taxes http://mgaleg.maryland.gov/Pubs/CommTFWorkgrp/2016-MEDBCC-Report-Phase-II.pdf |
| Massachusetts | 2007 | Commonwealth of Massachusetts Study Commission on Corporate Taxation http://www.mass.gov/dor/docs/dor/publ/pdfs/study-commission-corp-taxation-final-report.pdf |
| Massachusetts | 2014 | Report of the Tax Fairness Commission https://malegislature.gov/Content/Documents/Events/TaxFairnessReport.pdf |
| Minnesota | 2009 | Minnesota’s Millennium: Launching a New Generation of Competitive Leadership and Economic Growth http://www.revenue.state.mn.us/research_stats/research_reports/2009/Govs_21_century_TRC_report.pdf |
| Mississippi | 2008 | Mississippi Tax Study Commission Report http://www.sos.ms.gov/Policy-Research/Documents/6-2008MississippiTax.pdf |
| Nebraska | 2013 | Report to the Legislature: LR155 – Nebraska’s Tax Modernization Committee http://www.nebraskalegislature.gov/pdf/reports/committee/select_special/taxmod/lr155_taxmod2013.pdf |
| New York (a) | 2013 | New York State Tax Relief Commission Final Report http://www.governor.ny.gov/sites/governor.ny.gov/files/archive/assets/documents/commission_report.pdf |
| New York (b) | 2013 | New York State Tax Reform and Fairness Commission Final Report |

<http://www.governor.ny.gov/sites/governor.ny.gov/files/archive/assets/documents/greenislandandreportandappendicies.pdf>

| | | |
|---|-------------|--|
| Oklahoma | 2011 | Task Force on Comprehensive Tax Reform |
| http://digitalprairie.ok.gov/cdm/ref/collection/stgovpub/id/25495 | | |
| Oregon | 2009 | Task Force on Comprehensive Revenue Restructuring |
| https://www.oregonlegislature.gov/lro/Documents/final_report_012109.pdf | | |
| Rhode Island | 2009 | Report of the Governor's Tax Policy Strategy Workgroup |
| http://www.dor.ri.gov/documents/Reports/Tax%20Report%20Final%203-6-2009.pdf | | |
| South Carolina | 2010 | Final Report of the South Carolina Taxation Realignment Commission |
| http://www.scstatehouse.gov/Archives/CitizensInterestPage/TRAC/FinalDocuments/TRACFinalReport.pdf | | |
| Vermont | 2011 | Final Report: Blue Ribbon Tax Structure Commission |
| http://www.leg.state.vt.us/jfo/reports/2011%20Blue%20Ribbon%20Tax%20Structure%20Commission%20FINAL%20REPORT.pdf | | |
| <i>Idaho</i> | <i>2016</i> | <i>Ad Hoc Tax Working Group</i> |
| https://legislature.idaho.gov/sessioninfo/2015/interim/taxgrp.htm | | |
| <i>Missouri</i> | <i>2016</i> | <i>Study Commission on State Tax Policy</i> |
| http://www.senate.mo.gov/cstp/ | | |
| <i>North Dakota</i> | <i>2016</i> | <i>North Dakota</i> |
| http://www.legis.nd.gov/assembly/64-2015/committees/interim/political-subdivision-taxation-committee | | |
| <i>Ohio</i> | <i>2016</i> | |
| <i>No official website</i> | | |

Note: Commissions in italics have not published their recommendations in a final report.

Notes

1. We define “state tax commission” as a special group established outside of the normal legislative process (even if that group is only staffed by elected officials) and tasked with making recommendations to improve the state’s tax system. Some states have standing commissions that meet annually or biennially to discuss the state’s tax issues and programs; we did not include such commissions in this analysis. We also did not analyze commission reports focused solely on one specific aspect of a state’s tax system (e.g., tax credits). See appendix A for a list of all the commissions we analyzed.
2. Liz Malm’s post on MultiStateInsider (February 8, 2016) was incredibly helpful in tracking down the work of current and recent commissions: <https://www.multistate.com/insider/2016/02/states-studying-their-tax-systems-can-mean-one-of-two-things-which-states-are-doing-it-now/>.
3. Only one state tax commission established by a governor (Mississippi) used legislators as voting members. Indiana’s governor-appointed 2014 commission had legislators serve only as moderators of discussions. Ohio’s director of management and budget is serving alongside a group of legislators.
4. I was a research analyst for the DC Tax Revision Commission and helped author its final report. My Tax Policy Center colleagues Norton Francis, Tracy Gordon, Steve Rosenthal, and Kim Rueben also contributed to that commission and its final report.
5. All testimony and research papers cited in this report were published in their respective commission’s final report or on the commission’s website. Some commissions did not list specific testimony or papers in their reports or no longer have functioning websites. Any errors or omissions are the fault of the author.
6. Other prominent fiscal policy academics, such as *Tax Notes* editor David Brunori, University of Tennessee professor William Fox, and University of Illinois professor John Mikesell, also contributed to several commissions.
7. The DC Council’s legislation did not implement all changes at once but rather established “triggers” that made ranked provisions law only after the city hit specified revenue targets. A list of implemented changes and future changes are available in DC’s Office of Revenue Analysis’s latest revenue estimate, “09.30.16 Revised

Revenue Estimate FY 2016 – 2020,” Office of the Chief Financial Officer, accessed October 14, 2016, <http://cfo.dc.gov/node/1192600>.

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Errata

This brief was updated in November 2016 to include state tax commissions in Delaware, Florida, and Rhode Island. Figure 1 and numbers and text throughout were updated to reflect their inclusion.

About the Author



Richard Auxier is a research associate in the Urban-Brookings Tax Policy Center at the Urban Institute. His work focuses on state and local tax policy, budgets, and other finance issues. Before joining Urban, Auxier was on the staff of the DC Tax Revision Commission and helped write the commission's final report on recommendations for improving the District's tax system. He also was previously a researcher and editor at the Pew Research Center. Auxier attended the University of Maryland for his undergraduate degree and his master's degree in public policy.

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