

Town Reform Town Hall - Community Responses

May 1 ~ May 28 & July 16, 2019

Option: Broadening Sales Tax - Taxing the New Economy

5/1 - Salt Lake (capitol)

Tax online sales

Yes, but with nuance to protect new business/lower-middle class

Yes, but this will take great care to not favor those who don't deserve it and to protect small businesses from paperwork that will put them under

Negative impact on Utah economy

Tax pyramiding

High implementation cost

Taxing online sales is the answer. Do not tax services.

5/16 - West Valley City

Thoughtfully and carefully - to avoid unfair/unwise application of an otherwise reasonable option

5/21 - Ogden

Tax services!

Utah is a thriving and growing market for cosmetic surgery. Tax it! It is optional, after all.

Small business - such as travel agencies - would be so adversely affected by a service tax where they already pay taxes on the product.

No.

Too regressive for small businesses. Large service based businesses will find loopholes.

Don't include sales tax on smaller services. Most of these businesses are owned by low income individuals.

No way. Pyramid taxes. Bad for small businesses. Not enforceable for service based companies outside of Utah who cater to Utah residents. Food tax is separate. Totally OK Raising food tax.

5/23 - Sandy

You bet, tax info guys. They're cleaning up.

If something like this is implemented, look at the services that are used by the rich more. Things like haircuts will hurt more than help.

5/28 - Holladay

Expand base to some services where compliance is not an additional burden (salons, legal and

accounting). Exemptions for small lawn-mowing type businesses. Expand base but don't lower rates. Don't raise rates on food.

Expand the base only if the expansion is general and with a minimum of exemptions (no carve outs for legal/medical)

Food specifically - reduce tax on essentials (meat, fish produce, etc) to zero from 1.7%. Raise tax on non-essentials (candy, soda...etc) to standard 4.85%

Consumption tax is best for economic growth. However, rather than cut the rate, abolish the income tax instead, which depresses economic growth (utahfairtax.org)

I like this idea assuming things like double taxation can be addressed. We need to tax all economic activity fairly and perhaps at a reduced rate to be fair to taxpayers. We must react to the reality of the situation economically.

I am concerned about ability to pay. Example: legal services taxes would be no problem for large corporations, but for low income parents trying to get a divorce, increase in legal fees would be very difficult, maybe put legal help out of reach entirely.

Must be careful of basic essential needs such as child care, required medical services, education, food. Childcare - rates escalating so fast due to economy yet minimally funded. State currently does not pay for childcare/feds pay too low. Can't afford to add tax. More expensive childcare = less childcare. Medicaid - if home health services are taxed yet medicaid already doesn't pay currently for to pay for cost of service = even fewer medicaid and medicare providers = less access to necessary medical services for those most vulnerable. Medical - does this mean adding tax to health insurance? Even if greater tax on medical then greater health insurance cost on a service already to great for individuals.

We need research on impacts of each area sales tax. Implementations can also have unintended consequences.

How many states currently tax sales of services? If any, how does it work? What is the severance tax on? - coal, oil, natural gas, minerals.

Raising tax on necessities such as food will hurt those who can least afford it. Don't build up our state at the expense of the most vulnerable among us.

Don't raise food taxes. It isn't fair to the poorest in our community.

Do not increase food tax except for a few items such as soda and other sugared fruit drinks. Regressive tax.

No increase in food tax.

If therapy is taxed, the sad people (me) will be more sad.

Bad idea. Sales tax applies to goods. Services are not goods. The service industry contributes tax dollars via the income tax. The local box simply needs to be removed.

Tax some services perhaps cosmetic surgery but not essential healthcare.

7/16 - Heber

Yes services

Yes on certain exemptions. Not on food. Yes on resorts.

No
Do not raise the tax on food this disproportionately impacts low-income people and those on fixed incomes
Not food
Do not touch local option taxes

Option: Broadening Sales Tax - Eliminate Exemptions

5/1- Salt Lake (capitol)
Yes
Yes
Yes
Yes - but how to minimize the special interest lobbying?
We tried this in the 90s and lobbyists reinstated next year
Usually these are small items
Simplify tax code with VAT
Preferable - promotes fairness, reduces cronyism, major overhaul not needed

5/16 - West Valley City
Yes

5/21 - Ogden
Yes, over time we have given exemptions to reward/attract business. That's not fair to the majority of residents.
Remove exemptions that typically only benefit those that can afford lobbyists to fight for their exemptions.
First item we should look at.

5/23 - Sandy
Delta should be paying taxes
Good idea. We are so willing to subsidize business.

5/28 - Holladay
Removing exemptions is better - simpler and fairer. Provide a fixed household refund instead to make it

non-regressive. (See UtahFairTax.org)

I support reviewing all exemptions for possible elimination. Equity with other states should also be reviewed.

Review - but not for healthcare insurance? See notes on problems. Most vulnerable as in Medicaid which doesn't cover-cost of services already - health insurance and costs of healthcare already too high. No for healthcare - already big problem. Call me - Ed Dieringer, 385-255-9863

Most of the exemptions listed are good - keep them! Why would you tax things that are primarily paid for by the state?? (e.g. healthcare, WIC, SNAP). Also - difficult to make broad statements without the \$\$ impact.

Seems like the admin cost of administration would outweigh benefits. Though definitely remove jet fuel tax exemption!

Do not tax WIC/SNAP purchases. Very unfair to poorest citizens as does food tax.

Not a good idea to tax charitable organizations or government entities.

Good information presented tonight regarding this. I am not convinced that services need to be taxed.

Taxing services will only increase taxes on low income workers - Cosmetologists, barbers, etc. work for tips. They will be the ones paying for the tax. Say a haircut is \$15 but the customer pays \$20 and says keep the change. They get \$5. - With the new tax bill the customer will still pay \$20, but the stylist will get \$4. Can equate to 22% of income.

7/16 - Heber

Remove fuel and extraction exemptions

Yes

Yes

This one step alone would solve the problem and greatly enhance legislature's reputation as public servants

Don't raise taxes on groceries

Option: Raise Rates

5/1 - Salt Lake (capitol)

Restore income tax rate to 5.75%

Go back to earlier mildly progressive income tax

Revert to pre-2008 system

Revert to pre-2008 system

Preferable to new taxes. Simple, transparent, easy to understand

Do nothing! We are more service oriented but we are still crazy consumers. Sales tax will even out as get more for online purchases. I don't think the lawn mower vs lawn service analogy applies because many

don't do that and those who do have the money and consuming more.

5/16 - West Valley City

Graduated income tax like 42 states do

5/21 - Ogden

People are already used to paying taxes on these items and would likely not notice a minimal increase/impact.

Yes, us a progressive tax system.

But not on food

Yes, sales tax is too regressive.

5/23 - Sandy

Change to progressive rates. Fixed rates, ugh!

5/28 - Holladay

Raise rates for wealthier tax payers and eliminate loopholes.

Income tax is the fairest as long as you make sure those that earn more pay more.

40 % of Utah's budget comes from the Feds. Any imbalance in the stool can be made up by allocating those Federal dollars differently. Income tax generates \$4.8 billion, but we spend over 8 billion on education. We also had \$1 billion in surplus in Ed fund. Just move around the Federal dollars.

I support raising rates. I am very concerned about the burden placed upon businesses to collect service-based sales tax and the additional resources the state would require to administer.

Go back to progressive tax rates! I can't believe \$50K incomes pay the same rate as \$6 million earners!

So we want to be like New York? Let's enact this and stop our population growth.

Huntsman's "flat tax" cost education billions - need to restore progressivity, not raise rates on most taxpayers.

Remind public of the good things taxes pay for. All taxes not bad. Taxes must be simpler and more progressive!

DO NOT. Raise income tax on food. It unfairly impacts low income Utahns.

Quit giving corporations that move here tax breaks. Amazon made 12 billion in profits and got a federal subsidy of 160 million. they don't need tax breaks from Utah.

Do not raise sales tax rates. Income tax rate should not be lowered. Progressive rates should be implemented so wealthier taxpayers pay a higher rate. Utah has a very low income tax rate compared to other states. Rate is low enough, should be higher on higher income.

Sales tax should stay - it's already relatively high, especially considering local taxes. Do not raise rate on groceries.

7/16 - Heber

Yes, progressively

Raise road related tax

Yes to a progressive tax

Yes

Lower taxes and raise fees

Big NO! This adds to the unfair advantages of those holding exemptions

Option: Statewide Property Tax (real estate tax)

5/1 - Salt Lake (capitol)

Yes

Yes

Increase basic minimum school rate by amount cut since FY97

How to mitigate impact on people with fixed income

Would it affect renter of low income units?

Statewide, none goes to education (parity), exemption for homeowners who have lived in home for 20 years

Regressive, means you never truly own your home

5/16 - West Valley City

How is this different than what we're currently doing?

5/21 - Ogden

No. I appreciate knowing my property tax goes to local funds, amenities that impact the rate of my home/property

My property tax went up 41% over the past 3 years.

5/23 - Sandy

This would be a good idea if the tax was progressive instead of a flat tax. Property taxes are like wealth taxes and Utah's wealthy get away with paying far too little.

5/28 - Holladay

I support this proposal. It is broad-based and would be much easier to administer than the service-based

sales tax proposals.

Very hard to pass but seems like an easy source of additional funds if it is reasonable and low.

Tough for retired people or people on a fixed income to keep!

What is the rationale for NOT pursuing PILT? Seems like leaving \$\$ on the table if you don't.

This is probably the least noticeable of all taxes if enacted by slow, small increases.

7/16 - Heber

Not a feasible idea

Option: Gross-Receipts Tax

5/1 - Salt Lake (capitol)

Raises lots of money with little admin cost

Expect a lot of exemption like Washington

Is this instead of a VAT?

Don't understand impact

No - unfair, will kill innovation, will kill silicon slopes. Bad idea

5/21 - Ogden

One of the most unfair ways to tax - particularly in our industry (trade) with high gross but tiny margins.

Not fair. Not itemized. Not fair to small business

Small business relying on sub-consultants are hurt by this.

This will negatively impact small business. Very bad!

5/28 - Holladay

Should be considered - broad based and easier to administer than service based sales tax

Tough on small businesses! Many countries have value added tax. Might be a possibility.

Not good idea not fair for all businesses.

This is similar to a value added tax (VAT) and not a good idea.

VAT works in Europe but doesn't mix with sales tax. Too big a change to predict social, economic outcomes

Bad. Tax pyramiding just hides all the levels of taxation and consumers are caught paying all of it on the back end.

No - certain businesses are capped in their ability to make a profit and as costs go up profits get slimmer or negative. Childcare, medical, and groceries are key structures that can take on more costs like a gross receipts tax.

7/16 - Heber

Better than trying to tax each service provided

Hurt low margin business. Basically regressive.

Option: Carbon Tax

5/1 - Salt Lake (capitol)

Yes, as designed for revenue neutrality

Tax bad stuff and give the money for good purposes

Yes, and fund renewable energy with solar panels on homes

Revenue used to expand renewable and offset impact

Yes, but first I want to make sure rural communities aren't hurt

Yes - proceeds to general fund

Yes

But not everyone can afford clean energy

Regressive. We already have gas tax. Temporary fix if we are truly moving to renewables

5/16 - West Valley City

Yes

I love the ideas of helping rural areas to stop relying on fossil fuels and cleaning up our environment

5/21 - Ogden

Great idea! We need to start taking climate change seriously and corporations need to do their part. However, we need to ensure that rural communities in Utah can transition from fossil fuel economy to more sustainable one

Yes to carbon tax plan. We owe it to our descendants. Bring revenue and encourages sustainability

Absolutely necessary

We've got to do something to reduce emissions, why not hit them in their wallets?

Needs to be localized

The state needs to ensure other options of the same price or cheaper to avoid hurting impoverished communities, but absolutely!

Why not? Sounds like a good idea. Hopefully it would not be a long-term stable tax.

Bad idea. 75% of Utah's power is currently from coal. They aren't the enemy. Coal is used for many other things like carbon filters. There is clean coal and cleaner power plants

5/23 - Sandy

Good for environment. Proven effective worldwide. Will raise a lot of revenue.

Good, helps to reduce carbon producing energy and incentivizes moving to renewable energy and helps with the air.

Love this idea! Carbon tax or nothing!

Need an extraction tax on coal mined from state and private lands.

5/28 - Holladay

Yes on a carbon tax. Good for our problematic planet.

The best time to act was 30 years ago when the science was already clear; the second best time is now. Economists agree a carbon tax reduces emissions more efficiently than a RPS. Our air will be cleaner as a co-benefit. Carbon tax is a market-based approach. Local and state actions DO have an impact. It's the right thing to do!

The carbon tax is a great idea - implement ASAP! Offsets to consumers make this palatable. Carbon emitters/producers need to cover costs they cause to the environment.

Carbon tax raises revenue and creates jobs as we convert to cleaner vehicles and buildings.

I support this tax as it would provide an incentive for reducing fossil fuel use. Doesn't need to be revenue neutral from my perspective.

Yes

Yes, increase tax for carbon fuel use with same safety net for those who commute more than some specific distance with the 23 or so rural counties.

I 100% support implementing this both ideologically and fiscally. Make it revenue-generating!

Someone needed to put a red slip on this one.

7/16 - Heber

If carbon and tourism are taxed, coal should be too!

Yes, but use it to fund renewables and new jobs

Yes

Yes

Realistic oil, gas, and coal severance tax with portion used for diversifying economies in producing counties

Option: Remove Earmarks

5/1 - Salt Lake (capitol)

Yes - too many now unwarranted exemptions

Promote fairness, transparency

Make budget more flexible

Move higher ed funding out of public ed

Remove child tax exemption

Cut transportation earmarks in half. Raise gas tax + weighted mile

5/16 - West Valley City

Eliminate transportation earmark to TIF

I love this! We need to be flexible as things change

5/21 - Ogden

Define - likely need reevaluation with changing of the times.

Do not eliminate. Keep them as they are.

Leave them how they are.

They have worked so far.

5/28 - Holladay

Yes - at least reevaluate those that have been on the books for a long time.

Yes! All funding should have to show a need each year. There should never be automatic or guaranteed funding.

Earmarks should be few, reasonable, and subject to regular review and adjustment. Maybe keep education earmarks but not enshrined in the constitution. Too rigid.

Earmarks provide funding stability and enable legislators to do their job of negotiating with each other in good faith. They should be periodically reevaluated, but not eliminated outright.

If funding from sales tax is reduced, it must be replaced from another source. We are growing so fast, we need to invest in roads, transit, and biking.

7/16 - Heber

Sunset

Yes. Fuel and extraction

Option: Eliminate Education Fund

5/1 - Salt Lake (capitol)

If allocation is truly the problem, this is the best fix...but perhaps the hardest to achieve

No - Legislature doesn't fund education nearly as well as it used to and it's the state's most important responsibility

No, public ed would get less

No

No

No

5/16 - West Valley City

Need a stable long term funding source for ed no matter what is done

Is this just eliminating the earmark? Is higher education funded separately than k-12? I think preschool-higher education should be funded from one budget. We need to fund education more than we do.

Too many more ways to further underfund education

5/21 - Ogden

We really need to improve our education especially at lower grades by paying decent wages to teachers. I'm not sure the dedicated education fund is the best way of ensuring ongoing support of this critical public service.

Education is currently underfunded. Last thing we need is stripping the education fund.

Why is Utah education suffering when the education fund is so big? Do not eliminate the fund. Pay educators a competitive wage to increase quality

Regardless of how well intended, the optics of taking from education - or simply not protecting education - are bad. Perhaps remove higher ed but public ed must be fully funded.

No way. Leave education alone.

I don't trust the powers that be to allocate enough without this earmark in place.

5/23 - Sandy

Our education fund puts us in last in spending already. We need to do more for it, not less.

Seriously? Lowest in per pupil funding and dropping every year. Guarantee there is greater funding in other manners and then talk about this.

Bad idea. Even with constitutional protection we're last in Ed spending. Eliminating Ed fund would be disastrous.

5/28 - Holladay

How about a head tax for education at least for those who can pay it! Bad policy to pay less for more services. This is not the way utilities do it. Use more pay more!

Good idea. There can be safeguards to protect funding. Swap with sales tax to fund ed and say that can never go below current levels of spending. Guarantees funding while freeing up the budget surpluses.

"Guaranteed funding" does not mean adequate funding. Let's remove this walled garden and bring all budget items into the general fund. Let's have income tax be the main driver of all future spending needs.

Eliminate the income tax altogether (utahfairtax.org) It has been a ceiling rather than a floor for education spending in actual practice. Untie the legislature's hands and education funding will increase.

No! We still lag behind other states in education funding. Don't get rid of this protection.

How else would you 100% guarantee that \$ for education won't be moved to other uses? We need more education funding not a slushier fund.

How would you fund education? Bad idea! Progressive income tax would return billions already lost.

Do not eliminate the education fund. If all these funds go into general fund we will have less allocated to education and we will be fighting for more education funding to the exclusion of any other use - continually fighting to probably underfund education at all levels.

We are already too low in education funding. This would allow for further deterioration.

7/16 - Heber

I believe this would cripple Utah schools more than they already are

No - need more

No - education is key to helping the economy and our community members

No! We're at number 51. Veto

No

We cannot lose any education funding

Protect the education fund

No

Option: Tourism Tax

5/1 - Salt Lake (capitol)

Reduces burden on Utahns and our tourism should speak for itself in terms what people come here for

Yes! The suggested "downside" being that it will discourage people from coming here is wrong. If they are still coming with our dangerous air, drilling on public lands, and insane alcohol laws, a little tax won't impact it at all. This is the solution.

Yes - ski resorts, hotels, airbnb. We need to deter tourism in some of our national parks or space it out better

Yes - hotels, airbnb, ski resorts

Yes - tax airbnb at hotel rates

Yes

Yes

Preferable to others...but may hurt tourism

Parity with Colorado

No - we need this industry to grow

5/16 - West Valley City

People are not going to stop visiting UT based on our tax system. Great idea to tax tourism!

5/21 - Ogden

I'm for tourism taxation. Creative applications. For example skiers can well afford extra \$!

As someone in the travel industry, I love the idea of taxing all those coming into Utah and using our resources. Where it gets tricky is having Utah residents charged tax for tourism when leaving the state as previously proposed. We pay taxes to tougher states *namely CA) to all our clients regardless of where they live - but based on where they travel to.

I get taxed when I leave Utah, why not tax others coming in?

A billion dollar industry - possibly

Yes - I think Utah activities, scenery, etc that appeal to us as residents does attract tourists who can supplement our taxes as residents.

I think a specific tourism tax on rentals and hotels and liquor wouldn't deter tourism. Do not tax activities i.e. skiing.

How does this impact small business?

Yes - how do we compare to say Colorado ski taxes? Would it reduce tourism? (maybe not bad)

How has this impacted other tourism heavy states with tourism tax in the past?

5/23 - Sandy

Increase taxation on lodging and tourism services

This seems like a good way to raise revenue without hurting the poor.

This is such a growth industry in Utah. It's a natural. Even locals wouldn't object on taxing the views of scenic Utah.

5/28 - Holladay

I like this proposal. Popular areas are now overrun by tourists to the point it is detracting from the quality of the experience. Perhaps a tax increase would slow things down a bit.

Yes, impose a higher tourism tax. If visitors impact local roads, towns, and air quality they should pay some higher taxes on lodging and vehicle rentals. This is their piece of the pie that we don't collect.

I have questions about rates of taxation on tourists. I hate feeling ripped off when I vacation in big cities, but it doesn't stop me from visiting. Visitors do need to help pay for infrastructure and services they use.

The tourism tax although not significant can help with our situation. If we raise raise taxes in line with with other states we should not suffer adverse effects.

What will the money be used for? No need for out-of-state advertizing. General infrastructure at all government levels is needed.

7/16 - Heber

If tourism is raised, carbon should be too

Expand to counties

Yes-I'd like to know the % of tourism decrease with the implementation of this tax vs the increase of revenue raised by implementing this tax

Wasatch, Summit, and Grand Counties could really use more \$ to mitigate impacts of increased traffic.

This would tax those in most cases more able to afford the tax

More autonomy and latitude to local governments and service districts

Keep increased income at county level

Not to state

Option: Lottery

5/1 - Salt Lake (capitol)

Voluntary tax always good!

Yes

Would be great

Disproportionally affects vulnerable populations

Preferable to HB441 but not politically feasible

But will it hurt those who shouldn't be gambling with their income?

No - not a reliable source of revenue

5/16 - West Valley City

People spend money in surrounding states. We might as well keep the \$ in Utah. Adults should be able to spend their money how they want.

5/21 - Ogden

Let's do it!

Yes

Yes, please!

Why should Nevada and Wyoming and Idaho schools benefit from Utah's lottery ticket purchases?

This could help cover costs.

I think a state lottery would be very beneficial. Most of the state plays the lottery and that leaves our state and fund their state's education/

Sure - even though it may be small, it could keep fund in Utah that are being lost in ID and NV.

Legalize, organize, and tax

I do not approve of lottery. The California experience was mixed. "Our schools win, too." Really?

No. Thanks for not having a lottery. It often encourages people with little income to waste their money.

5/23 - Sandy

Yes!

Never going to happen but a great idea!

5/28 - Holladay

I am perhaps in the minority but I would HATE to see a state lottery in Utah. It hurts low income citizens.

Oppose. Very regressive - those least able to afford would participate.

Do a specific use lottery - use it for education or care of children in poverty or elderly care.

Good idea in theory. It would likely end up hurting those with low income and those with mental illness.

No downsides. Those who participate do so by choice so it's a self-imposed tax.

Good idea. May be regressive, but gambling is a choice. The people are already going out of state to do it. Let's keep our \$\$ in Utah.

Yes, Utah should join the real world! This is regressive though!

Avoid spending out of state if possible. We don't benefit Utah.

Bad idea. Not enough revenue.

Option: Sports Gambling

5/1 - Salt Lake (capitol)

Yes

Yes

Preferable to HB441 but not politically feasible

No - unreliable source of revenue and tends to hurt those who can least afford it

No, any gambling opens the door for casinos

5/16 - West Valley City

This is a big waste of money and can lead to addictions

A bad bet

5/21 - Ogden

Sure - people are doing it - may as well collect taxes

Legalize and tax

Yes, please!

5/23 - Sandy

Not a panacea. Don't like it.

5/28 - Holladay

Yes

Oppose. Encourages an activity I don't support.

I oppose this not morally, but because the potential revenue (not much) would be on the backs of those who can least afford it. (Same comment for state lottery)

7/16 - Heber

Yes

Consider lottery

Regressive but should be further reviewed

Immaterial

No - regressive taxation! and is the amount of \$ raised worth being regressive in nature? Taxes are an expression of our values.

Option: Transportation User Fee

5/1 - Salt Lake (capitol)

Paves the way for smart growth and development very important with population expected to double by 2050

Truckers should pay double or triple. Do a study

Yes

Is this like congestion pricing in NYC?

No! New tax arbitrary

5/16 - West Valley City

I like the idea of those who use the service paying to fund the service.

What exactly is this?

5/21 - Ogden

Fair enough

Has this discouraged companies from expanding to areas in the past?

I generally like this however I worry that this could discourage businesses from locating here

5/23 - Sandy

This strikes me as something that is regressive. More revenue is raised on progressive tax policy.

Businesses should bear some of the burden of infrastructure that benefits them.

5/28 - Holladay

Good concept but why not assess tax based weight of vehicle and miles driven. That would be fair based on impact on roads. Also raise the gas tax to keep up with inflation!

Oppose. Use the fuel tax to accomplish the same thing. I support increased fuel taxes.

Our roads are shit. I would HIGHLY support raising the gas tax or vehicle registration or emissions/safety fees as a lower admin. cost way to raise rates. But ideologically I agree.

They still have not removed trans tax of other projects long since finished, ie. 5 cents/gallon for olympics also I-15 project.

Important to raise fees that collect taxes on truckers passing through the state. All users need to pay what it costs to maintain.

7/16 - Heber

No. You can't mess with people and their cars

Should tax reform be revenue neutral, revenue cutting, or revenue raising?

5/1 - Salt Lake (capitol)

Revenue Raising in targeted areas

Revenue Raising

Revenue neutral

If we need more money, then revenue must grow

Revenue raising

Public Ed needs \$12.B more to be even with FY97

5/16 - West Valley City

It depends on the specific tax. Increase for education and healthcare. Decrease corporate welfare and decrease food tax

Revenue raising best. Revenue neutral OK. Tax cut NO!

Need more education social services funding

5/21 - Ogden

Revenue raising

Possible raise. Definitely do not reduce.

Revenue raising. Invest in research and education with extra funds which spurs economic growth.

Revenue neutral would be best

Think growth and our future

Raising. There is always more roads to build and raises to give to teachers.

5/23 - Sandy

Reducing. Less government services.

Neutral!

We need to raise more, particularly in the area of education. It's ignorant and selfish to want to reduce services.

Revenue raising to fund growth and education.

5/28 - Holladay

Neutral. We don't have a revenue problem. We have an allocation problem. That's the issue that needs to be fixed.

Keep it revenue neutral. Tax structure should be addressed separately from tax cuts/increases

Revenue neutral. No reason to raise taxes again that I'm aware of.

Reducing

Reduce revenue

Tax reform should be revenue-raising (slightly). Everyone has to contribute for the common good of our

communities in state.

Raise until education is adequately funded.

7/16 - Heber

Pay for what we want

Our state should be smart enough to figure out what is needed

Is it really ideal that growth in general tracts with growth in education?

Seems like the problem isn't clearly defined. Is it a problem if general fund monies grow slower than education?

Who should bear the greatest burden?

5/1 - Salt Lake (capitol)

Those best financially able

Not food

We should not tax people into poverty

Do not tax service industry - it will cause undue regulation requirements. Today, a person can generate an income moving lawns or other services. I worry that taxing these services will impact many people's opportunities for generating an income.

Go back to corporate tax to disallow double weighted sales factors

Do not change a tax on medical/ dental premiums or prescription drugs. This is all too expensive already

Any way to differentiate based on size of service business? I can see taxing a lawn care business with several employees versus not taxing the neighborhood youngster mowing lawns.

5/16 - West Valley City

Those with the means to pay

Spread it out but be as progressive as possible

Everyone but mostly those who make the most

No more corporate welfare! High income people and those who actually use the services should pay

5/21 - Ogden

All of us, including religious organizations and corporations

Corporations and wealthy individuals

Corporations

Tax incentives to wealthy corporations fail to best. Local discussions.

Everyone, progressively.

Big business

Corporations

There should not be taxes on basic necessities like food, health care, or housing. Taxes Should not be accessed on those without sufficient funds. Those with more resources should pay more.

Large corporations. Too many large businesses are tax exempt and the burden would be significantly less on them than small local businesses and consumers

5/23 - Sandy

Any tax policy that doesn't give the burden to those who can most carry it, (the rich), should not be considered. Progressive tax is the only fair tax system.

Return to a progressive income tax structure. Draw up on the tax payer's ability to pay.

Any burden should be bourn equally by all consumers. In the end all costs are labor costs so services should be taxed at the same rates as goods.

Cap the personal exemption for children at 4!

I am concerned that new taxes are being proposed based on a shrinking sales and use tax rate when in reality the sales and use tax revenue numbers from tax.utah.gov records show that the sales and use tax revenue base is growing. Why is this being misrepresented to the public? Please do not add extra tax burdens to business services based on misinformation regarding the sales and use tax base. - Brett Young

Require more equalization across the business community - including services.

5/28 - Holladay

Progressive taxes should be levied as much as possible. Fossil fuels should be taxed much more heavily. Corporate profits and revenue should bear a greater burden - silicon slope growth isn't slowing - but the industry requires lots of services. Higher high-income taxes.

A combination: - more progressive income tax for well off. - Cap exemptions on income tax returns to more appropriately tax those burdening the education system. - Other broad based, easy to administer increased taxes.

Use progressive tax so those with most money are taxed highest.

Non-regressive but not punitively confiscating. I.S., goal is to help the poor not soak the rich. There is a difference. A fixed household rebate would make all taxes non-regressive. Basically, "un-tax" subsistence level expenses.

Allow gambling within 10 miles of Utah state line. Raise taxes on alcohol. I would gladly pay 10 cents more per beer and \$1 more for a bottle of wine.

Progressive taxes as much as possible. From those with much, much is expected. Tax majority proportionally.

There needs to be study and consideration about how switching to taxing services would affect various demographic groups. The Utah Bar Association has lobbyists but piano teachers do not. Service

industries like landscaping are often essential jobs for low income workers or minorities... Take into account this switch might hurt marginalized people most.

I believe we should be more progressive in our taxation. Those at the top who have benefited the most from economic activity could pay a bit more without the pain of taxation bourn by those less fortunate.

THOSE MOST ABLE TO (No regressive taxation!!!)

7/16 - Heber

The wealthy and tourist

Progressive

Carbon users

The people who have means to pay more income. Progressive and not regressive.

How quickly should new plans be implemented?

5/1 - Salt Lake (capitol)

Take time to get it right

No crisis, no need

Do one thing at a time. Too many changes confounds the data and we don't have meaningful mechanism to scale back if it doesn't work

No hurry

5/16 - West Valley City

Now

ASAP

2020 Legislative Session

5/21 - Ogden

Depends on what gets passed. Some items could be implemented much quicker - increased could go more quickly than completely new ideas such as lottery or service taxes.

Slowly

Depends on the specific issue but preferably a phase in to avoid market shock

Slowly to avoid econ shock.

Within the next 2-3 years.

5/23 - Sandy

ASAP

As soon as possible

5/28 - Holladay

ASAP! Stop mining - discourage fossil fuel use now! More education, medicaid, social service funding now!

Take two years to get it right

Do it this year or next, but do a thorough fiscal study to understand the true impacts

Have a two step process: 1. determine what services we need to pay for. 2/ determine what taxes needed to cover costs.

7/16 - Heber

Immediately