

**Summary of Governor's Education Finance Proposals – Preliminary Review  
January 25, 2019**

1. Sales & use tax – proposed new revenue
  - Online marketplace – *does not follow current-law allocation of new revenue*
    - \$7.0 million to Child Care Financial Assistance Program – there is an inflator based on child care market rate survey
    - \$1.4 million to EF (based on current JFO/Tax estimates)
  - \$0.17 million from Computer System Modernization Fund
2. Meals & rooms tax – proposed new revenue
  - Online room bookings – *follows current-law allocation of new revenue*
    - \$1.5 million to GF
    - \$0.5 million to EF
3. Supplemental Property Tax Relief Fund / AOE chart of accounts/longitudinal data system
  - Transfers one-time fund balance to EF - \$2.1 million
  - Adds on-going AOE cost to EF - \$1.7 million
4. Flexible pathways – transfers full cost to EF
  - Currently 50% of cost of dual enrollment program paid by Next Generation Initiative Fund
  - Transfers full cost of dual enrollment program from GF to EF - \$0.85 million
5. Vermont Student Assistance Corporation
  - Transfers a \$25k payment from EF for VSAC that was previously paid for by GF