

7/29/2021

Hello,

During my presentation, I was asked to provide some documents as part of questions from the Task Force.

- 1) Full Review of the Capital Gains Exclusion (beginning on page 3):
<https://lifo.vermont.gov/assets/Subjects/Tax-Expenditure-Reports/88d0b85215/2019-Tax-Expenditure-Reviews-FINAL.pdf>
- 2) Issue Briefs and Research on taxpayer migration:
 - a. Taxpayer Migration Age by Age and Income:
<https://lifo.vermont.gov/assets/Publications/Issue-Briefs/3bed2c98d0/Age-and-Income-Issue-Brief-Final.pdf>
 - b. State-to-State taxpayer migration:
<https://lifo.vermont.gov/assets/Publications/Issue-Briefs/3c0332068e/State-to-State-Issue-Brief-Final.pdf>
- 3) Biennial Tax Expenditure Reports: <https://lifo.vermont.gov/subjects/revenue-and-tax/tax-expenditure-reports>

Please have the members follow up with me directly if they have any questions.

Best,

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