** Wyoming Taxpayers Association**

** Cornerstones Analysis**

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The WTA Government Affairs Committee, at its discretion, will accept a

*Cornerstones Analysis* from any member on a draft bill or bill. Submit supporting materials

with completed *Cornerstones Analysis* to WTA Executive Director, Ashley Harpstreith, via email ashley@wyotax.org.

**Section I – General Information**

Please provide the following information for discussion.

**Date:** \_\_\_\_\_\_\_\_\_\_\_ **Bill Number:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Bill Title:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Position requested:** \_\_\_\_\_**SUPPORT** \_\_\_\_\_**OPPOSE**

**Presented by:** **Representing:**

**Legislative Committee:** **Sponsor(s):**

***Brief summary/history of proposal:***

**Section II – Cornerstones Analysis**

Please answer each question thoroughly to complete the *Cornerstones Analysis*. WTA encourages thoughtful answers that are concise in nature.

**Justified:**

**Is there a specific need for the tax and is it fiscally prudent?**

Answer:

**Are existing government funds spent efficiently before considering raising taxes?**

Answer:

**Is the primary goal of the tax to generate revenue or does it modify behavior or influence policy?**

Answer:

**Equitable:**

**Does the tax impose equal and uniform liabilities upon similarly situated taxpayers?**

Answer:

**Is the tax constitutional?**

Answer:

**Does the tax disadvantage one taxpayer over another?**

Answer:

**Will the tax distort economic behavior?**

Answer:

**Stable:**

**Does the tax provide a reliable revenue stream?**

Answer:

**Is the tax predictable in application for the taxpayer?**

Answer:

**Is the tax broad-based to limit volatility? Does the tax result in diversification in taxation?**

Answer:

**Transparent:**

**Is the tax visible, accountable and auditable?**

Answer:

**Is the tax easy to understand, administer and cost effective to collect?**

Answer: