**Wyoming Taxpayers Association**

**Legislative Policy Committee Process**

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The Wyoming Taxpayers Association takes formal positions on key taxation and spending policies before the Wyoming Legislature and Executive Branch. In order to have a consistent and transparent process the following guidelines have been established.

*From the WTA Policy and Procedures manual:*

**Legislative Policy Committee**

The Legislative Policy Committee is responsible for providing guidance on key policy issues facing the association during the legislative session. Chaired by the 1st Vice President. The committee meets weekly during the legislative session and throughout the interim, as needed.

The process for the Legislative Policy Committee is as follows:

* Any group that wishes WTA to take a position on an issue shall provide the necessary information to the Legislative Committee or Executive Director required for both sides of the issue to be explored, keeping the Cornerstones in mind.
* After a discussion, the Legislative Committee will make a recommendation to the Executive Committee
* The Executive Director will at that time make notice to the full board that the Executive Committee has been given a recommendation and that they will take a vote on the issue by a date certain (most likely via email – conference call if necessary). Those board members who want to weigh in may do so or allow the Executive Committee to make the decision.

Please provide the following information for discussion:

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

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

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

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

**Cornerstones of Taxation Policy Analysis**

**Justification:**

**Is there a justified 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:

**Equity:**

**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:

**Balance :**

**Does the tax result in diversification in taxation?**

Answer:

**Does the tax influence decisions regarding spending, saving or investing?**

Answer:

**Does the tax concentrate a financial burden on a few and will the tax distort economic behavior?**

Answer:

**Stability:**

**Is the tax stable and predictable under changing political, economic, regulatory and environmental conditions?**

Answer:

**Transparency:**

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

Answer:

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

Answer:

Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_