Questions for Public Testimony

Questions for Stakeholders to Address for both In-Depth and Expedited Reviews

Commissioners request that stakeholders include responses to the following four questions when presenting written or oral testimony in support of, or in opposition to, a tax preference. Those testifying are asked to provide answers to the following questions, as well as any relevant evidence:

1. Is there evidence that the tax preference achieved its purpose, as noted in the 2015 tax preferences reports?
2. Does the preference provide benefits in addition to those stated in its intended or inferred purpose?
3. Do taxes associated with any increased economic activity stimulated by this tax preference exceed the preference's loss of tax revenue?
4. Does this preference have negative consequences? For example, were other industries, workers, or the environment harmed by activities stimulated by this tax preference?