

Questions from the Aug-1st, 2007 Property Tax Relief Task Force
August 8, 2007

- (1) How does this affect small businesses, especially those in competition with large businesses? – A spreadsheet showing “Estimated Receipts by Business Size and Effect of Exemptions”

 - (2) How does this affect low margin businesses, especially as compared with how it affects businesses with higher margins?
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- (3) How do different cities actually tax business activity other than gross receipts in a way that is comparable with gross receipts – “Multiple Rates & Alternative Basis” power point document

 - (4) Can we get a better handle on pass-through and who bears the economic burden?
 - a. “Summary of Three Studies in Other States of the Percent of Commercial Property Tax passed on to Consumers or Renters”
 - b. Two presentations from the debate in Illinois on the “Effects of an Illinois Gross Receipts Tax on State Construction...”

 - (5) Can we see a breakeven analysis so a company can figure out whether they will come out ahead or behind as a consequence of the proposed reform? - A first stab at a breakeven analysis