

# Tax Policy Considerations

## 1. Equity

- a. Treatment across business types
- b. Destination based
- c. Sectoral differences

## 2. Efficiency

- a. Accountability
- b. Transparency
- c. Ability to avoid/evade

## 3. Stability

- a. Broad base
- b. Rate structure

## 4. Administration

- a. Ease of filing
- b. Taxpayer
- c. State
- d. Connection with federal system

## 5. System Context

- a. Progressive
- b. Policy adjustments
- c. Competitiveness