

From: Sameroff, Rebecca <rebecca.sameroff@vermont.gov>
Sent: Monday, April 10, 2017 5:28 PM
Subject: RE: Request from Rep. Higley
To: Morgan, Candace <candace.morgan@vermont.gov>

Hi Candace,

I was able to use the Chainbridge model to hone in on purchases made by a specific subset of the construction industry that resembles “contractors.” This is likely over-inclusive, but could give a sense of the amount contractors spend doing business. Specifically, I looked at purchases made by people who are engaged in construction of:

1. Residential maintenance and repair
2. Single-family residential structures
3. Multifamily residential structures
4. Other residential structures

Once I zeroed-out purchases of exempt items (and also negated items taxed through other tax structures, like certain fuels) I was left with \$353M in taxable purchases, or \$21.2M in sales & use tax revenue.

Let me know if you would like further detail on the methodology!

Best,

Rebecca