

Sec. X. SMALL BUSINESS TAXPAYER OUTREACH AND EDUCATION
WORKING GROUP

(a) The General Assembly finds that the Department of Taxes has

FINDINGS?

(b) The Taxpayer Advocate at the Department of Taxes shall convene a working group of interested stakeholders to examine the ways the Department can improve outreach and education to small business taxpayers. On or before November 15, 2017, the Taxpayer Advocate shall report to the House Committee on Ways and Means and the Senate Committee on Finance recommendations to improve the relationship between the Department and small businesses. In considering the recommendations, the Taxpayer Advocate shall examine the following:

(1) Identifying complex areas of the law that could be simplified to enhance voluntary compliance;

(2) Compiling a list of common issues for the Department to focus its outreach and education efforts;

(3) Considering how the Department can maximize its existing resources to provide additional guidance targeted to small businesses on its website;

(4) Directing the Department to identify existing organizations and resources for small businesses and how to provide tax guidance through those organizations;

(5) Provide for a plan to contact and provide direction to new small businesses in Vermont within one year of their operation in the state;

(6) Considering ways to forgive tax penalties and interest under certain circumstances.

(7) Other recommendations as appropriate.