

Dear Esteemed Legislators:

This vote boils down to the ability of our legislators to think outside of the box.

Everyone agrees that we'd rather not raise taxes, and we do want to fund the public education of our children.

Increasing taxes has many unintended consequences. In this case, there is the intended consequence of the tax burden on businesses. There is also the unintended consequence of the administrative burden on CPA firms that have to collect the tax. There is also the unintended burden on the Comptroller to collect and enforce the tax. That burden is probably the largest unintended consequence, as the Comptroller is still struggling with the administration of the PTE tax.

Another unintended consequence is the possibility of CPA firms forfeiting their LLC status to avoid this and future compliance nightmares that the legislature will want to place on them.

Also, this may very well lead to businesses bringing their business to other states that do not charge sales tax on their services.

On the other hand, we do need to fund our children's education. What should we do? It would seem that this is the time review Kirwan in light of advances in the science of education. Right after Kirwan was introduced, the NY Times and the Atlantic came out with articles with new ways to look at early childhood education.

<https://archive.nytimes.com/parenting.blogs.nytimes.com/2014/05/01/kids-need-more-structured-playtime-not-less/>

<https://www.theatlantic.com/education/archive/2016/05/why-young-kids-learn-through-movement/483408/>

And a great article by Seth Godin on the topic

<https://seths.blog/wp-content/uploads/2019/05/stop-stealing-dreams6print.pdf>

Instead of taking the easy way out, let's roll up our sleeves and do the hard work of providing great learning for our kids, and a great business climate for our adults!

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