Say ? to ?

Insert details here.

**JUSTIFICATION:**

Is there a justified need for the tax and is it fiscally prudent?

Answer:

Are existing government funds spent efficiently before considering raising taxes?

Answer:

Is the primary goal of the tax to generate revenue or does it modify behavior or influence policy?

Answer:

**EQUITY:**

Does the tax impose equal and uniform liabilities upon similarly situated taxpayers?

Answer:

Is the tax constitutional?

Answer:

Does the tax disadvantage one taxpayer over another?

Answer:

**BALANCE:**

Does the tax result in diversification in taxation?

Answer:

Does the tax influence decisions regarding spending, saving or investing?

Answer:

Does the tax concentrate a financial burden on a few and will the tax distort economic behavior?

Answer:
**STABILITY:**

Is the tax stable and predictable under changing political, economic, regulatory and environmental conditions?
Answer:

**TRANSPARENCY:**

Is the tax visible, accountable and auditable?
Answer:

Is the tax easy to understand, administer and cost effective to collect?
Answer:

Prepared by: _____________________________ Date: ________________