



COMMISSION PROCESS AND SCHEDULE

The DC Tax Revision Commission was authorized by the DC Council on Sept. 14, 2011, through an amendment to DC Code Section 47-460. Please see the Appendix. The DC Council asked the Commission to analyze the District's tax system and to propose innovative solutions to meet the District's revenue needs.

Over the course of 2013, the Commission conducted a comprehensive review of the major taxes in the District and considered ways to improve fairness, broaden the tax base, increase DC's competitiveness, encourage business growth, and promote simplification, as directed by the Commission's authorizing legislation.

The Commission balanced improving DC's tax system and maintaining DC's fiscal integrity. The Commission also sought to prepare the District's tax system for the challenges of the future (including potential reductions in federal spending) and to ensure that DC attracts a vibrant range of residents and businesses.

Experts in state and local tax policy assisted the Commission's work. They analyzed DC's taxes, compared them with other localities and states, both regionally and nationally, and provided suggestions for reform. Mayor Vincent Gray, members of the DC Council, and the public also offered policy suggestions.

In September 2013, the Commission's staff assembled a list of 63 wide-ranging policy ideas for the commissioners to consider during public deliberations. The staff identified pros and cons for each idea, and the commissioners deliberated. Some policy ideas were in conflict with others. The District's Office of Revenue Analysis (ORA), the revenue-estimating arm of the Office of the Chief Financial Officer, worked closely with the Commission, including in providing revenue estimates for each of the policy options.

On Dec. 18, 2013, the Commission unanimously approved a set of recommendations aimed at moving the District forward and helping its residents and businesses prosper.

Commission Meeting Schedule

May 2014	Commission publishes final report
Feb. 12, 2014	Commission presents recommendations at DC Council hearing
Dec. 18, 2013	Commission votes on final recommendations ¹¹¹
Dec. 9, 2013	Commission discussion of final recommendations
Dec. 3, 2013	Commission deliberations: Consensus on recommendations
Nov. 18, 2013	Steve Swaim: <i>DC economy and revenue outlook</i> Commission deliberations: Review
Nov. 12, 2013	Public Hearing
Nov. 4, 2013	Stephen Cordi, Deputy CFO, Office of Tax and Revenue Gregory Syphax, Chair, Real Property Tax Appeals Commission Linda Tanton: <i>Tax Administration</i>
Oct. 30, 2013	Commission deliberations: Real property taxes
Oct. 21, 2013	Commission deliberations: Business taxes
Oct. 7, 2013	Commission deliberations: Individual income taxes and estate tax
Sept. 30, 2013	Commission deliberations: Sales taxes

¹¹¹ Recommendations sent to Mayor Gray and DC Council by letter on Dec. 23, 2013.

- Sept. 16, 2013 Councilmember Mary Cheh
Robert Aceituno and Karen Yingst (CBM):
Regional Tax Competitiveness with Business Case Studies
- June 24, 2013 Public Hearing
- June 17, 2013 William Fox: *Sales taxes*
Rick Rybeck: *Infrastructure financing*
Mike Bell: *Property tax expenditures*
- June 3, 2013 LaTanya Brown-Robertson: *An Analysis of Neighborhoods in DC*
Mike Bell: *Exempt properties*
Rodney Green: *Deed recordation and deed transfer taxes*
- May 20, 2013 Councilmember Tommy Wells
Mike Bell: *Introduction to the real property tax*
David Sjoquist: *Residential property tax caps*
Daphne Kenyon: *Property tax classification*
- May 6, 2013 Norton Francis: *Business franchise taxes*
Robert Buschman: *Individual income tax*
- April 15, 2013 Councilmember Muriel Bowser
Sally Wallace: *Fiscal architecture*
Richard C. Auxier: *Tax comparisons*
- March 4, 2013 Councilmember David Grosso
Garry Young: *Economic competitiveness*
- Feb. 4, 2013 Councilmember Jack Evans
Robert Cline: *Competitiveness of state tax systems*
Jeff Chapman (presented for Robert Zahradnik):
State tax incentives
Jeffrey Oakman and Lindsay Clark: *History of economic development in DC*
- Jan. 7, 2013 Stephen Fuller: *Regional economic trends in the Washington region*
Carol O'Cleireacain: *National, state and local trends in fiscal policy*
Jason Juffras: *D.C. tax expenditures*
- Dec. 3, 2012 Public Hearing
- Nov. 19, 2012 Steve Swaim: *DC economy and tax base*
David Zipper and Jenifer Huestis Boss: *D.C. Technology Sector Enhancement Act*
- Oct. 1, 2012 Yesim Yilmaz: *DC fiscal structure*
Steve Swaim: *DC revenue system*
Jim Spaulding: *DC operating and capital budget*
- Sept. 10, 2012 Councilmember Jack Evans
Darryl Gorman: *Office of Boards and Commissions*
- Aug. 6, 2012 Mayor Vincent Gray
Councilmember Phil Mendelson
DC CFO Natwar M.Gandhi