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

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<td>Dec. 18, 2013</td>
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<td>Nov. 18, 2013</td>
<td>Steve Swaim: DC economy and revenue outlook</td>
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<td>Stephen Cordi, Deputy CFO, Office of Tax and Revenue</td>
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<td>Oct. 30, 2013</td>
<td>Gregory Syphax, Chair, Real Property Tax Appeals Commission</td>
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<td>Oct. 21, 2013</td>
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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’Cléireacain: 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