

1 _____
2 Chairman Kwame R. Brown
3
4 _____
5 Councilmember Michael Brown
6
7 _____
8 Councilmember Yvette Alexander
9
10 _____
11 Councilmember Jim Graham
12
13 _____
14 Councilmember David Catania
15
16 _____
17 Councilmember Tommy Wells
18
19 _____
20 Councilmember Sekou Biddle
21
22
23

_____ Councilmember Mary Cheh

_____ Councilmember Harry Thomas, Jr.

_____ Councilmember Jack Evans

_____ Councilmember Phil Mendelson

_____ Councilmember Muriel Bowser

_____ Councilmember Marion Barry

24 A BILL

25 _____
26
27
28 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
29
30 _____
31
32
33

34 Chairman Kwame R. Brown, Councilmember Mary Cheh, Councilmember Michael Brown,
35 Councilmember Harry Thomas Jr., Councilmember Yvette Alexander, Councilmember
36 Jack Evans, Councilmember Jim Graham, Councilmember Phil Mendelson,
37 Councilmember David Catania, Councilmember Muriel Bowser, Councilmember
38 Tommy Wells, Councilmember Marion Barry, and Councilmember Sekou Biddle
39 introduced the following bill, which was referred to the Committee on _____.
40

41 To amend Chapter 4 of Title 47 of the District of Columbia Official Code to reestablish the Tax
42 Revision Commission (“Commission”), to clarify the purpose and duties of the
43 Commission, and to improve the focus and composition of the Commission.
44

1 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
2 act may be cited as the “Tax Revision Commission Reestablishment Act of 2011”.

3 Sec. 2. Chapter 4 of Title 47 of the District of Columbia Official Code is amended as
4 follows:

5 (a) Section 47-461(5) is amended by striking the phrase “in 1977” and inserting the
6 phrase “in 1998” in its place.

7 (b) Section 47-462 is amended to read as follows:

8 “§ 47-462. Tax Revision Commission – Established; submission of recommendations.

9 “(a) There is established a Tax Revision Commission (“Commission”) with the purpose
10 of preparing comprehensive recommendations to the Council and the Mayor which:

11 “(1) Provide for fairness in apportionment of taxes;

12 “(2) Broaden the tax base;

13 “(3) Make the District’s tax policy more competitive with surrounding
14 jurisdictions;

15 “(4) Encourage business growth and job creation; and

16 “(5) Modernize, simplify, and increase transparency in the District’s tax code.

17 “(b) Specific functions of the Commission shall include the following:

18 “(1) To analyze the District’s current tax system in terms of revenue productivity
19 and stability, efficiency, equity, simplicity of administration, and effect upon the District’s
20 economy;

21 “(2) To propose innovative solutions for meeting the District’s projected revenue
22 needs while recommending potential modifications to tax rates;

1 “(3) To identify economic activities which are either beneficial or detrimental to
2 the District’s economy and which should be either encouraged or discouraged through tax
3 policy;

4 “(4) To recommend changes in the District’s current tax policies and laws;

5 “(5) To establish criteria and a conceptual framework for evaluating current and
6 future taxes; and

7 “(6) To identify unused and duplicative tax credits and tax abatements and
8 recommend policy changes to improve the way the District utilizes tax expenditures.

9 “(c) The Commission shall submit its recommendations in the form of a report or reports
10 similar in form and scope as those transmitted by the District of Columbia Tax Revision
11 Commission by letter dated June 2, 1998 and entitled “Taxing Simply, Taxing Fairly”. The
12 report or reports shall be accompanied by draft legislation, regulations, amendments to existing
13 regulations, or other specific steps for implementing the recommendations.

14 “(d) The commission shall submit to the Council and the Mayor its final report no later
15 than 9 months after the Commission’s appointment.”.

16 (c) Section 47-463 is amended to read as follows:

17 “§ 47-463. Same – Composition; selection of Director.

18 “(a) The Commission shall be a nonpartisan body composed of 11 members, including a
19 Chairperson.

20 “(b) The members of the Commission shall be appointed as follows:

21 “(1) The Mayor shall appoint 5 members, of whom:

22 “(A) Three shall be experts in the field of taxation, such as tax lawyers or
23 public finance economists;

1 “(B) One shall be a community representative, such as a leader of a public
2 interest group, labor union, civic association, or tenant or housing association; and

3 “(C) One shall be a representative of one or more important sectors of the
4 business community, such as real estate, banking, retail, or high technology.

5 “(2) The Chairperson of the Council shall appoint 5 members, of whom:

6 “(A) Three shall be experts in the field of taxation, such as tax lawyers or
7 public finance economists;

8 “(B) One shall be a community representative, such as a leader of a public
9 interest group, labor union, civic association, or tenant or housing association; and

10 “(C) One shall be a representative of one or more important sectors of the
11 business community, such as real estate, banking, retail, or high technology.

12 “(3) The Chief Financial Officer, or his or her designee, shall be an *ex officio*
13 member of the Commission.

14 “(4) The Chairperson of the Council shall appoint one member of the Commission
15 as the Chairperson of the Commission.

16 “(c) All appointments shall be made within 60 days of the effective date of the Tax
17 Revision Commission Reestablishment Act of 2011, passed on 2nd reading on ____, (Enrolled
18 version of Bill 19-____). A vacancy shall be filled in the same manner in which its initial
19 appointment was made.

20 “(d) The Commission, by a vote in which a majority of the members are in the
21 affirmative, shall select a Director who shall perform the duties required for the day-to-day
22 functioning of the Commission as deemed necessary by the members, including appointment of
23 staff, selection of consultants, and administration of meetings and report production.

1 “(e) Each member of the Commission shall serve without compensation. Each member
2 may be reimbursed for actual expenses pursuant to section 1108 of the District of Columbia
3 Government Merit Personnel Act of 1978, effective March 3, 1978 (D.C. Law 2-139; D.C.
4 Official Code § 1-611.08).

5 “(f) Members of the Commission shall act with the utmost integrity and professionalism.
6 Members shall avoid conflicts of interest and may seek the advice of the Office of the Attorney
7 General to ensure that their duties are discharged ethically.”.

8 (d) Section 47-464 is amended as follows:

9 (1) Subsection (a) is amended by striking the phrase “Seven members” and
10 inserting the phrase “Six members” in its place.

11 (2) Subsection (e) is amended by striking the phrase “information deemed” and
12 inserting the phrase “information reasonably deemed” in its place.

13 Sec. 3. Fiscal impact statement.

14 The Council adopts the fiscal impact statement in the committee report as the
15 fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule
16 Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

17 Sec. 4. Effective date.

18 This act shall take effect following approval by the Mayor (or in the event of veto by the
19 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as
20 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
21 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
22 Columbia Register.