



**Proposed D.C. Tax Revision Commission**  
**Research Agenda**

*For Public Comment on December 3, 2012*

This document outlines a proposed research agenda for the D.C. Tax Revision Commission (“TRC” or “Commission”). The following recommended agenda is rooted in the TRC’s legislative charge. It has been developed based on preliminary conversations with Commissioners about their interests as well as input from the Mayor of the District of Columbia, the Chairman of the D.C. Council, and the D.C. Chief Financial Officer.

*The enclosed agenda should be considered a draft for feedback, further input, and approval rather than a final document to be endorsed in whole by the Commission.*

This document is divided into three sections:

- I. **Proposed Calendar of Research Topics – Summary.** This section provides a high-level overview of the topics and general timeline for consideration by the Commission
- II. **Proposed Calendar of Research Topics – Detail.** This section provides a detailed listing of research topics for the TRC’s consideration. Members of the Commission will determine which items in this detailed agenda will be researched by Commission staff.
- III. **Proposed Report Outline.** This section provides a preliminary outline of the TRC’s report as required by the Commission’s authorizing legislation.

The Commission will be asked to make preliminary decisions with respect to this agenda during its September 10, 2012 meeting and will be asked to approve the final agenda during its October 1, 2012 meeting.

**Proposed Calendar of Research Topics – Summary**

**Proposed D.C. Tax Revision Commission Calendar\***

*Part I. Background Conditions/Framework*

<u>October</u> D.C. Fiscal Structure	<u>November</u> D.C. Economic Primer	<u>December</u> Public Hearings	<u>January</u> Commission Briefs	<u>February</u> Fiscal Comparisons
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*Part II. Discussion of Individual Taxes*

<u>March</u> Fiscal Architecture	<u>April</u> Competitiveness I	<u>May</u> Competitiveness II	<u>June</u> Competitiveness III Tax Administration	<u>July - Sep</u> Deliberations & Report
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## II. Proposed Calendar of Research Topics – Detail

### Part I. Background Conditions/Framework



### Part I Introduction

- The revenue system of the District of Columbia is more than a collection of arcane law and regulation; rather it is a reflection of and a statement about not only the relationship between the citizens of the District of Columbia and their government but also among the citizens themselves
- It is further the case that powerful economic, demographic, and technological changes are occurring throughout the world, nation, region and for the city; and that many of these changes are beyond the control of local (and indeed, in many cases national and global) policymakers. Nonetheless, these external forces cannot be ignored in the design of state *and* local (and the District is both) fiscal policy.
- Moreover, like all of the other state and local systems in the United States, the District of Columbia has its own special “tax and revenue culture” and financial history that shapes both current and future tax policy and policy action
- Accordingly, in order to make recommendations for an efficient, fair, and sustainable revenue systems for today and well as in the next decade(s), the members of the Commission have determined that it is essential that prior to examining, and making recommendations regarding, specific revenue sources, the Commission will first systematically develop a knowledge base of the District of Columbia economy and its financial institutions and processes.

Part I. Background Conditions/Framework: D.C.'s Fiscal Framework



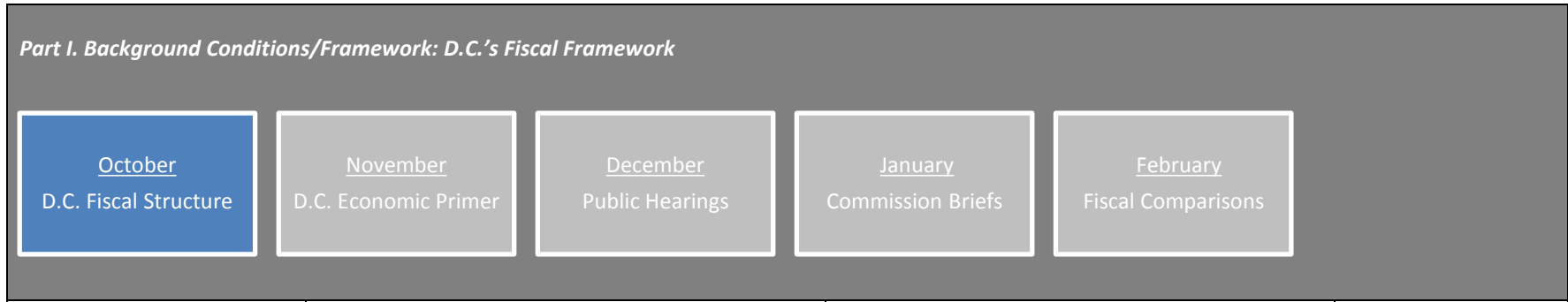
	Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External
1	District of Columbia Governance and Fiscal Structure including Fiscal Turnaround	A Brief Fiscal History of D.C. including: <ul style="list-style-type: none"> <li>• The US Constitution and Home Rule Charter (DC Constitution?);</li> <li>• DC arguments relating to Fiscal Autonomy (current issues);</li> <li>• Federal Pre-emption of the tax base; and</li> <li>• History of the Control Board (1995- 9/30/01) and current law on Control Board triggers</li> </ul> The current D.C. fiscal system <ul style="list-style-type: none"> <li>• After the Control Board</li> <li>• Importance of the OCFO structure (focus on the Hard Budget Constraint of the Revenue Estimates, but also research output, FIS and Comptroller, Treasury, and Budget preparation and execution functions)</li> <li>• Briefing on Tax Administration</li> </ul>	<u>Political autonomy</u> : may include differing legal perspectives.  <u>Fiscal autonomy</u> : document and examine the Districts case for increased fiscal sovereignty.  DC's structure is unique among the 51 state and local systems of the United States	<p><b>OCFO with drafting assistance contributions from TRC staff.</b></p> <p><b>Presentation 10/1</b></p>

*Part I. Background Conditions/Framework: D.C.'s Fiscal Framework*

October D.C. Fiscal Structure	November D.C. Economic Primer	December Public Hearings	January Commission Briefs	February Fiscal Comparisons
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Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External
2 The Revenue System <ul style="list-style-type: none"> <li>• Operating revenues, tax and non-tax</li> <li>• Includes Focus on grant system</li> </ul>	Overview of Sources of Funds and education on the content of different types of taxes and the various classes /treatments & types of non-tax revenues; State and local Tax Revenue Volatility.  A discussion of detailed tax rates (i.e. detailed information on what services are taxed and at what rates goods are taxed).  A summary of how revenues have varied from estimates in recent years.	Key Chapter — Here is an example where one can provide highlights of (ii) DC Tax Facts (i) reveal the detail of a source such as the Revenue Chapter of the Financial Plan; (iii) Provide Recent Trends as well as those in 2013- 2016 FP	<b>OCFO with drafting assistance contributions from TRC staff.</b>  <b>Presentation 10/1</b>



	<b>Topic/ Chapter Title</b>	<b>Content Includes</b>	<b>Initial Comments</b>	<b>OCFO/TRC/External</b>
3	The Budget: Operating and Capital Budget Medium/Long Term Projections and Plan	Overview of expenditure areas with a focus on long-term trends and needs: <ul style="list-style-type: none"> <li>• Five-year Financial Plan</li> <li>• Budget reserve funds,</li> <li>• Tax expenditures taxes and</li> <li>• Grants and transfers;</li> <li>• Implications of long term pension funding needs, and</li> <li>• Borrowing, debt and the statutory debt limit.</li> <li>• A discussion of the expenditure impact of sequestration.</li> </ul>	DC is one of the few states to have adopted a medium-term Financial Plan, a process that in part explains its post-Control Board record of financial stability as, inter alia, recognized by the financial markets.  Basic but important background; Focus on the question of a structural deficit— includes the projected drivers of spending	<b>OCFO with drafting assistance contributions from TRC staff.</b>  <b>Presentation 10/1</b>



<i>Part I. Background Conditions/Framework : Understanding D.C.'s Economy</i>					
October D.C. Fiscal Structure		November D.C. Economic Primer	December Public Hearings	January Commission Briefs	February Fiscal Comparisons
Topic/ Chapter Title	Content Includes		Initial Comments	OCFO/TRC/External	
4	DC's Economy/ Economic Overview	<p>Current Base, recent trends; include DC in a metro context (metro as engine of growth and competitor), how DC OCFO tracks the economy on a monthly basis.</p> <p>Relationship between D.C.'s Economy its Tax System</p> <p>Demographic, Regionalism, and Trends, including D.C.'s Demographic Divide</p> <p>A discussion of the impact of sequestration or federal downsizing on D.C. revenue.</p>	Rely on ORA material &/or projected economic base, metro land local should specific sectors be addressed (tourism, the growth vs. decline sectors?	<p><b>OCFO with drafting assistance contributions from TRC staff.</b></p> <p><b>Presentation 11/19</b></p>	
4a	Mayor's Technology Sector Enhancement Act	<p>Briefing from Office of the Deputy Mayor for Planning and Economic Development on the capital gains tax provision in the Act.</p> <p>The capital gains tax provision would reduce the capital gains tax rate for the sale of stock by D.C. residents in qualified tech companies to 3 percent from the top rate of 8.95 percent.</p>	The D.C. Council has asked the Commission to the capital gains tax provision in the Mayor's Technology Sector Enhancement Act.	<b>TBD</b>	

**Proposed D.C. Tax Revision Commission Research Agenda**

*For TRC Public Hearing on December 3, 2012*  
 Draft Revised: November 27, 2012

*Part I. Background Conditions/Framework : Understanding D.C.'s Economy*

October  
D.C. Fiscal Structure

November  
D.C. Economic Primer

December  
Public Hearings

January  
Commission Briefs

February  
Fiscal Comparisons

<b>Date</b>	<b>Location</b>	<b>Time</b>	
December 3	1101 4 <sup>th</sup> St NW Suite 250W	3 p.m.	

<i>Part I. Background Conditions/Framework : Understanding D.C.'s Economy</i>		
<p><u>October</u> D.C. Fiscal Structure</p>	<p><u>November</u> D.C. Economic Primer</p>	<p><u>December</u> Public Hearings</p>
<p><b>January</b> Commission Briefs</p>		
<p><u>February</u> Fiscal Comparisons</p>		
<b>Topic</b>	<b>Presenter</b>	<b>Notes</b>
National State & Local Trends in Fiscal Policy	Carol O’Cleireacain State Budget Crisis Task Force	<b>Presentation 1/7</b>
Regional Economic Trends in the Washington, D.C. Region	Stephen Fuller (invited) George Washington University	<b>Presentation 1/7</b>
District of Columbia Tax Expenditure Study	Jason Juffras Office of Revenue Analysis, OCFO	<p>Commissioners requested a separate briefing on tax expenditures and tax abatements which will include:</p> <ul style="list-style-type: none"> <li>• A discussion of the tax abatements and tax expenditures provided by the District of Columbia, including individual abatements and industry-wide abatements such as technology incentives.</li> <li>• A discussion of sun setting some tax expenditures.</li> </ul> <p style="text-align: right;"><b>Presentation 1/7</b></p>

*Part I. Background Conditions/Framework : Understanding D.C.'s Economy*

October  
D.C. Fiscal Structure

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Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External
5	<p><b>How the District Compares</b></p> <p>Fiscal Comparisons: explanation and pros and cons of rankings and discussions of fiscal capacity study here one must bring in expenditure as well as revenue side of the budget; Who pays DC taxes can fit here. This will also include the tax burden study carried out annually by ORA.</p> <p>This section will look at not just the level of taxes but also what those taxes pay for in the context of services provided by the District and the overall vision for the city.</p> <p>Although the primary focus of this section will be on taxes, the Commission recognizes that Individuals do not make location decisions based on taxes alone – there are many other factors that impact those decisions – and that the study must provide consideration of these other factors.</p>	<p>Representative Tax System study with estimates of tax capacity and effort (ORA)</p> <p>Note: A number of issues were raised here about what we are actually comparing and the need to also look at expenditures to make meaningful comparisons across jurisdictions. Commissioners discussed the need to look at revenue capacity AND revenue effort as well as expenditure needs AND actual spending AND expenditure quality. Because this is a tax study, staff proposes that we will concentrate on the revenue side of these questions and will not look at quality of expenditures.</p>	<p><b>TRC with assistance from OCFO staff.</b></p> <p><b>Presentation 2/4</b></p>
6	<p><b>History of Economic Development in D.C.</b></p> <p>This paper provides a summary of the tools that the District of Columbia used to support and encourage economic development, including tax abatements, tax incentives, and Tax Increment Financing (TIF).</p>	<p>This paper will provide the basis for answering the question as to whether there is a set of principles for abatements and TIFs or whether this been ad hoc?</p>	<p><b>OCFO</b></p> <p><b>Presentation 2/4</b></p>

<p><i>Part II. Discussion on Individual Taxes</i></p>	
<p><u>March</u> Fiscal Architecture</p>	<p><u>April</u> Competitiveness I</p>
<p><u>May</u> Competitiveness II</p>	<p><u>June</u> Competitiveness III Tax Administration</p>
<p><u>July - Sep</u> Deliberations &amp; Report</p>	
<p><b>PART II. The Revenue System: Specific Types of Revenues</b>                  The enabling legislation for the Tax Revision Commission lists the following Commission functions</p> <ul style="list-style-type: none"> <li>• Establish criteria and a conceptual framework for evaluating current and future taxes</li> <li>• Analyze the current tax system in terms of revenue productivity and stability, efficiency, equity, simplicity of administration and effect upon the District’s economy</li> <li>• Recommend changes in the District’s current tax policies and laws</li> <li>• Propose innovative solutions for meeting the District’s projected revenue needs while recommendation potential modifications to the tax rates</li> <li>• Identify unused and duplicative tax credits and tax abatements and recommend policy changes to improve the way the District utilizes tax expenditures</li> </ul>	<p>Each revenue chapter will (i) combine with basic template (description, judge <i>vis-a-vis</i> criteria for a good revenue system) and performance during the Great Recession and 2013-2020 outlook; (ii) include, data runs on alternative rate and base structures; (iii) consider options for restructuring or even eliminating a revenue source; and (iv) provide options for restructuring and reform. .</p>

Part II. Discussion on Individual Taxes									
<div style="border: 1px solid blue; background-color: #4a86e8; color: white; padding: 5px; text-align: center;"> <u>March</u> Fiscal Architecture                             </div>		<div style="border: 1px solid gray; background-color: #d9d9d9; padding: 5px; text-align: center;"> <u>April</u> Competitiveness I                             </div>		<div style="border: 1px solid gray; background-color: #d9d9d9; padding: 5px; text-align: center;"> <u>May</u> Competitiveness II                             </div>		<div style="border: 1px solid gray; background-color: #d9d9d9; padding: 5px; text-align: center;"> <u>June</u> Competitiveness III Tax Administration                             </div>		<div style="border: 1px solid gray; background-color: #d9d9d9; padding: 5px; text-align: center;"> <u>July - Sep</u> Deliberations &amp; Report                             </div>	
Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External						
<b>Major Organizing Principle I: Fiscal Architecture</b>									
7	Fiscal Architecture	The paper on fiscal architecture sets the framework for what makes ‘fiscal sense’ by examining economic, demographic, and institutional factors that determine pressures on expenditure and revenue sources; a look ahead as the DC’s economic structure, demographics, and Institutional arrangements and implications for revenue policy. This will also include a discussion of the Great Recession and its implications for revenue performance and estimation in DC. This raises an issue of structural reform in view of evolving reality including impact of gentrification.	<p>Include expenditure implications here to allow TRC to say it did look at the “we tax to spend” This will also include an (ORA assisted) discussion on the possible downsizing of the federal government and its impact on revenue in DC should be? There was also a comment about looking at the experience in the 1990s with government downsizing to see what impact it had on DC.</p>	<p><b>External</b> <b>Presentation 3/4</b></p>					
8	Fiscal Capacity	This paper provides an update to the D.C. Fiscal Capacity Study of 2005 which evaluates the capacity of the District of Columbia’s tax base to meet its expenditure needs.		<p><b>ORA/External</b> <b>Presentation 3/4</b></p>					

Part II. Discussion on Individual Taxes				
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Topic/ Chapter Title	Content Includes		Initial Comments	OCFO/TRC/External
Major Organizing Principle 2: Competitiveness				
9	Competitiveness Part 1	This paper summarizes the existing economic research about the relationship between tax rates and economic development, providing a framework for thinking about tax rates and job creation.	This paper includes a discussion of where tax incentives have worked in other jurisdictions so that we can understand how they may work in D.C. It will inform analysis of (i) Enterprise Zones, (ii) small business in economic development, and (iii) abatements to Certified Business Enterprises.	<b>External</b> <b>Presentation 4/1</b>
10	Competitiveness Part 2	This paper provides an empirical study (multiple regression analysis) of the relationship between the district’s fiscal system (including tax and expenditure variables) and key nontax factors such as the labor market, population density, and labor industry/sector agglomeration.		<b>External</b> <b>Presentation 4/1</b>
11	Business Competitiveness:  General Business Taxation and alternatives to the Corporate Net Income (Franchise) Tax	Key issues to lay out (which will also pertain to Chapter 10) include why tax the business enterprise in the first place? → Do pass through entities make the tax obsolete/treatment of UB tax. Apportionment of business income and receipts (combined reporting) with attention to tax administration. Taxation by size of business—the “small business” topic. The analysis of alternatives includes gross receipts and value added taxes. Paper may have a “what if” section if Federal Gov’t adopts a broad based consumption tax. Chapter will address business to business sales taxation.	Also must focus on the history, status, and options for taxation of unincorporated business income.	<b>External</b> <b>Presentation 4/1</b> <b>(or 4/15)</b>

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Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External	
Major Organizing Principle 2: Competitiveness				
12	<p>Individual Competitiveness:  The Individual Income Tax</p>	<p>This will be a detailed study of the D.C.'s income tax including the following areas:</p> <ol style="list-style-type: none"> <li>1. Mechanics of the tax and <i>Federal Conformity</i>;</li> <li>2. Policies to broaden the PIT base;</li> <li>3. Treatment of some low income families and severity of tax penalties;</li> <li>4. The Earned Income Tax Credit, and interaction with Low-Income Credit;</li> <li>5. Pension and 401K phase out;</li> <li>6. Taxation of municipal bond interest;</li> <li>7. Overall income tax rates and brackets;</li> <li>8. The standard deduction and the personal exemption amounts;</li> <li>9. Capital gains taxes including inter-state comparisons (consider including Technology Sector of 2012 Act here or in Business Tax section);</li> <li>10. Tax Administration;</li> <li>11. Non-resident taxation;</li> <li>12. Commuter taxation; and</li> <li>13. Individual income tax administration, including the process for determining who is audited.</li> <li>14. This section will include a discussion of the Estate Tax and whether there are locational effects</li> </ol>		<p><b>External</b></p> <p><b>5/6</b></p>



Part II. Discussion on Individual Taxes			
March Fiscal Architecture	April Competitiveness I	May Competitiveness II	June Competitiveness III Tax Administration
		July - Sep Deliberations & Report	
Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External
<b>Major Organizing Principle 2: Competitiveness</b>			
13	Individual Competitiveness:  Retail Sales Tax	This section will explore the following issues:  1. Base broadening of current law a key issue/as DC sees growth in service sectors; how to tax and (a) avoid pyramiding and (b) the mechanics of taxation of professional income; 2. Remote commerce, including hotel reservation system; 3. Not- for- Profit Entities; 4. Implications on Visitors and other non – residents; 6. Sales taxes paid by non-profit organizations; 7. Sales tax administration; 8. Selected Sales Taxes, including Cigarette, Alcohol, Motor Vehicle Excises. Motor Vehicle Fuel (excludes registration fees); baseball gross receipts; and 9. Utility taxes	<b>External</b>  <b>5/6</b>
14	Long-Term Infrastructure Competitiveness:	A review of the literature and options for establishing a funding mechanism to address long-term regional or local infrastructure needs which will include road pricing and congestion taxation among the various options.	<b>TBD</b>  <b>5/6</b>

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Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External						
<b>Major Organizing Principle 2: Competitiveness</b>									
15	<p>Real Property Tax: A Basic Primer</p> <p>Property tax as critical tax as DC is a local governments and property tax is good local revenue source. This paper will describe personal and real property taxes in DC with a focus on real residential and commercial property taxes—both very different but important.</p> <p>After describing the institutional/legal framework, this chapter presents trends in DC – assessments, levies, collections, delinquencies, tax base composition and tax rates.</p> <p>This paper will define the real property tax base by identifying what is included and what is excluded. Describe the valuation processes, how well they are done and how transparent they are.</p> <p>A history of how real property tax rates and classes have changed over the years.</p>	<p>This paper will help us answer the question of why our property tax system is so complex.</p> <p>This paper will also address the personal property tax. The 1998 TRC report found the personal property tax to have a negative effect. This will be reviewed and updated as necessary.</p>	<p><b>TRC Staff</b></p> <p><b>5/20</b></p>						
16	<p>Residential Real Property Tax Caps</p> <p>This paper will address the impact of assessment caps, which limit the growth in real property assessments for owner occupied housing, on revenue productivity, uniformity and fairness.</p>		<p><b>External</b></p> <p><b>5/20</b></p>						

Part II. Discussion on Individual Taxes				
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Topic/ Chapter Title	Content Includes		Initial Comments	OCFO/TRC/External
Major Organizing Principle 2: Competitiveness				
17	Property Tax Classifications	This paper will explore the impact of the District’s 4-tier property tax classification system and its impact on overall fairness and complexity of the tax system.		<b>External</b>  <b>5/20</b>
18	Demographics and the Property Tax	This paper will examine the interaction between demographic changes at the neighborhood level and changes in residential property values and resident income		<b>External</b>  <b>6/3</b>
19	Exempt Properties including PILOTS	This paper will review discussing the proliferation in properties that are totally exempt from the real property tax and how they might contribute to the cost of services they consume through payments-in-lieu-if-taxes (PILOTS), the provision of services-in-lieu-of-taxes (SILOTS) or other means	TRC staff recommends that the Commission’s scope cannot extend to a detailed analysis of the cost benefit analysis of non-profit’s non-tax contributions to the D.C. community given the complexity of this analysis.	<b>TRC Staff</b>  <b>6/3</b>
20	Property Tax Expenditures	This paper will provide a comprehensive overview of the types of property tax expenditures provided within the D.C. tax code.		<b>TRC Staff</b>  <b>6/3</b>

<i>Part II. Discussion on Individual Taxes</i>			
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Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External
Major Organizing Principle 2: Competitiveness			
21	Deed and Recordation Taxes, Including tax on Economic Interests	Rationale; administration; effect on transactions (e.g. housing). Look at the level of the tax and arguments pro and con for a tax greater than administrative/record keeping costs. Issue of commercial refinancing, issues of earmarking tax revenues for specific expenditures.	<p><b>External</b></p> <p><b>6/3</b></p>

Part II. Discussion on Individual Taxes			
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Topic/ Chapter Title	Content Includes	Initial Comments	OCFO/TRC/External
Major Organizing Principle 3: Tax Administration			
22	Property Tax Administration	This paper will address the impact of tax policy on real property tax administration including both residential and commercial real property tax administration. It will identify administrative costs associated with the implementation of the real property tax resulting from the plethora of property tax relief mechanisms and the imposition of the 40 percent floor on assessed values and taxes. Lastly, it will address the appeals process and recent changes to that process. However, given that the changes are recent, the scope of this part of the analysis will be limited.	<b>External</b>  <span style="color: red;">6/3</span>
23	Tax Administration Compilation	Tax Administration as it relates to business taxes, sales taxes and income taxes will be addressed in the relevant papers discussed previously. This section will compile and summarize the findings.	<b>TRC Staff</b>  <span style="color: red;">6/3</span>

**III. Proposed Commission Report Outline. [This will be updated to reflect the Commission’s approved agenda.]**

Front Matter

1. List of Commission Members and Staff.
2. Comments on (i) need for this study; (ii) Purpose and Scope (attention to the medium/long term as well as recommendations for short term action)
3. How the economic, demographic and institutional circumstances that framed earlier comprehensive reviews of the DC revenue system differed from/were similar to this Commission’s work.
4. Document the process—how the Commission carried out its charge, selected and then worked through its issues/topics and the process building sustainable elements of citizen participation.
5. Document research process (TRC, OCFO/ORR).

Executive Summary

1. Broad themes relating to the fiscal framework and the nature of the revenue system that emerged throughout the year deliberations.
2. Criteria for Judging a DC Revenue System.
3. Findings and Recommendations (Refer to the Chair’s initial (8/6) comments on how the Commission’s work should be judged (knowledge development; ask the right questions; transparent in its operation; solid research and documentation of findings; adequate time and budget)

Part I. Context and Background

- A. D.C.’s Fiscal Framework
- B. Understanding the D.C. Economy
- C. D.C. Fiscal Comparisons

Part II. Reports on Individual Agenda Topics

- A. Fiscal Architecture
- B. Competitiveness
- C. Property Taxes