



CONCLUSION

After a lengthy review, with the help of experts, elected officials, and members of the public, the Commission identified three major problems with the District's tax system:

1. Middle-class residents bear a disproportionate tax burden.
2. The District's high business taxes could hinder future economic and job growth.
3. Many individuals and businesses are not included in the District's tax base, which shifts a greater burden to existing taxpayers.

On Dec. 18, 2013, the Commission unanimously approved the package of tax reform measures that it believed would address these challenges and is fiscally responsible.

The Commission's recommendations are a roadmap to a more fair, competitive, and efficient tax system. They benefit District residents and businesses while maintaining fiscal integrity. The Commission strongly believes that this package of reforms would build on the success of the past and allow residents and businesses in the District to prosper in the face of future challenges.

All expert presentations and papers, written testimony, and public letters delivered to the Commission are available on the Commission's website: dctaxrevisioncommission.org.