
Tax Revision Commission

Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	\$0	\$0	\$200,000	N/A

Note: The Tax Revision Commission is a newly established District of Columbia agency created by D.C. Council legislation under the Tax Revision Commission Reestablishment Act of 2011 (D.C. L19-21, D.C. Official Code § 47-462).

The mission of the Tax Revision Commission (TRC) is to conduct a broad and deep review of the District’s tax laws, tax expenditures, revenues, tax base, and economy, and to provide the Council and the Mayor with recommendations for reform.

The Commission was established pursuant the Tax Revision Commission Reestablishment Act of 2011 to prepare comprehensive recommendations to the Council and the Mayor that provide for fairness in apportionment of taxes; broaden the tax base; make the District’s tax policy more competitive with surrounding jurisdictions; encourage business growth and job creation; and modernize, simplify, and increase transparency in the District’s tax code.

The agency’s FY 2014 proposed budget is presented in the following tables:

FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table PM0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget.

Table PM0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
General Fund						
Local Funds	0	0	0	200	200	N/A
Total for General Fund	0	0	0	200	200	N/A
Gross Funds	0	0	0	200	200	N/A

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to Schedule 80 Agency Summary by Revenue Source in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table PM0-2 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget.

Table PM0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
40 - Other Services and Charges	0	0	0	200	200	N/A
Subtotal Nonpersonal Services (NPS)	0	0	0	200	200	N/A
Gross Funds	0	0	0	200	200	N/A

*Percent change is based on whole dollars.

Program Description

The Tax Revision Commission operates through the following program:

Tax Revision Commission – conducts a broad review of the District's tax laws, tax expenditures, revenues, tax base, and economy, and provides the Council and the Mayor with recommendations for reform.

Program Structure Change

This agency is newly established for FY 2014. The proposed program structure changes are provided in the Agency Realignment appendix to the proposed budget, which is located at www.cfo.dc.gov on the Annual Operating Budget and Capital Plan page.

FY 2014 Proposed Operating Budget and FTEs, by Program and Activity

Table PM0-3 contains the proposed FY 2014 budget by program and activity compared to the FY 2013 approved budget. It also provides the FY 2012 actual data.

Table PM0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013
(1000) Tax Revision Commission								
(1100) Tax Revision Commission	0	0	200	200	0.0	0.0	0.0	0.0
Subtotal (1000) Tax Revision Commission	0	0	200	200	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	0	0	200	200	0.0	0.0	0.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see Schedule 30-PBB Program Summary by Activity in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Budget Changes

The Tax Revision Commission's (TRC) proposed FY 2014 gross budget is \$200,000, compared to its FY 2013 approved gross budget of \$0. The budget is comprised entirely of Local funds.

In the FY 2013 approved budget, the District allocated \$808,000 in Local funds to the Office of the Chief Financial Officer (OCFO) to re-establish the TRC. The OCFO reallocated these funds to the TRC during FY 2013; however, the TRC was not formally established as a separate agency in the FY 2013 approved budget, and thus the FY 2013 budget appears as \$0 in these tables.

Mayor's Proposed Budget

Increase: The Local funds budget of \$200,000 (one-time) allows for the continuation of the TRC so that it may fulfill its mission to provide the Council and the Mayor with recommendations for tax reform. The funding will allow the agency to operate through the end of the first quarter of the District's fiscal year, that is, through December 2013.

District's Proposed Budget

The Tax Revision Commission has no changes from the FY 2014 Mayor's proposed budget to FY 2014 District's proposed budget.

FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type

Table PM0-4 itemizes the changes by revenue type between the FY 2013 approved budget and the FY 2014 proposed budget.

Table PM0-4
(dollars in thousands)

	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2013 Approved Budget and FTE		0	0.0
Increase: Continuation of Tax Revision Commission into first quarter of FY 2014 (One-Time)	Tax Revision Commission	200	0.0
LOCAL FUNDS: FY 2014 Mayor's Proposed Budget		200	0.0
No Changes		0	0.0
LOCAL FUNDS: FY 2014 District's Proposed Budget		200	0.0
Gross for PM0 - Tax Revision Commission		200	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)