
Tax Revision Commission

Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$367,784	\$0	\$0	N/A

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 (“the Act”) 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 Act (as amended by Tax Revision Commission Report Extension and Procurement Streamlining Congressional Review Emergency Declaration Resolution of 2013) stipulated that upon the submission of its final report on the District’s tax policy to the Council and the Mayor at the end of fiscal year 2013 that it would be abolished. To complete its duties, the Approved Fiscal Year 2014 budget provided funding to allow the agency to operate through the end of the first quarter of the District’s fiscal year, that is, through December 2013, with certain closing functions occurring through March 2014.

The agency’s FY 2016 proposed budget is presented in the following tables:

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table PM0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table PM0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund						
Local Funds	603	368	0	0	0	N/A
Total for General Fund	603	368	0	0	0	N/A
Gross Funds	603	368	0	0	0	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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table PM0-2 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table PM0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
11 - Regular Pay - Continuing Full Time	152	87	0	0	0	N/A
12 - Regular Pay - Other	29	0	0	0	0	N/A
13 - Additional Gross Pay	0	4	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	28	16	0	0	0	N/A
15 - Overtime Pay	0	0	0	0	0	N/A
Subtotal Personal Services (PS)	209	108	0	0	0	N/A
20 - Supplies and Materials	0	0	0	0	0	N/A
40 - Other Services and Charges	0	260	0	0	0	N/A
41 - Contractual Services - Other	394	0	0	0	0	N/A
Subtotal Nonpersonal Services (NPS)	394	260	0	0	0	N/A
Gross Funds	603	368	0	0	0	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.

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. The FY 2013 and 2014 actual expenditures reflect the transfer of the FY 2013 funds from the OCFO, as well as Section 26 of the “Fiscal Year 2014 Budget Request Act of 2013” which stated that any portion of funding left unexpended at the end of fiscal year 2013 shall be available for the same purpose in FY 2014. In addition, although the agency allocated funding to cover salaries, the positions did not fall under the District’s personnel authority and were therefore not reflected in the budget.

Program Structure Change

The Tax Revision Commission has no program structure changes in the FY 2016 proposed budget.

FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table PM0-3 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

Table PM0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
(1000) Tax Revision Commission								
(1100) Tax Revision Commission	368	0	0	0	0.0	0.0	0.0	0.0
Subtotal (1000) Tax Revision Commission	368	0	0	0	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	368	0	0	0	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 2016 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2016 Proposed Budget Changes

The Tax Revision Commission has no changes from the FY 2015 approved budget to the FY 2016 proposed budget.