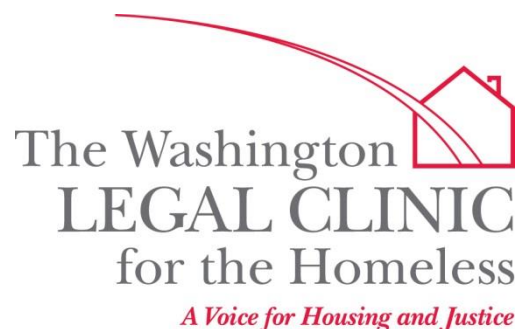


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Public Hearing

Bill 23-316, Tax Revision Commission Reestablishment Amendment Act of 2019
Wednesday, September 30, 2020 at 9:00AM

Testimony of Amber W. Harding

Thank you for the opportunity to testify today. My name is Amber Harding and I am an attorney at the Washington Legal Clinic for the Homeless. The Legal Clinic envisions – and since 1987 has worked towards – a just and inclusive community for all residents of the District of Columbia, where housing is a human right and where every individual and family has equal access to the resources they need to thrive. Because these core elements of our mission depend on having sufficient revenue as a city to support lifesaving programs, we have been actively engaged in DC tax policy for decades.

There's nothing objectionable on its face about a bill that restarts the Tax Revision Commission. This bill was introduced in 2019, back when the Council was rethinking how wise it was to have one Councilmember chair a committee that controlled tax policy, particularly when it turns out that Councilmember was engaged in questionable ethical behavior, to say the least. The economy was good, even if income inequality was getting worse. Tax policy is often viewed as complicated and wonky, and looking to a group of experts to provide recommendations and guidance made some sense, abstractly.

No one was anticipating a global pandemic and the worst recession we have ever experienced. But that is the crux of the problem with this bill. Tax policy shouldn't be developed once a decade divorced from assessments of whether there is enough revenue to meet the pressing needs of DC residents. Tax policy should not exist in a vacuum, and tax proposals may be urgently needed before a commission can make its recommendations.

When the Council decides to lift the eviction moratorium, what will it do to respond to the resulting tsunami of evictions? Will it throw its hands up and say there just isn't enough revenue to provide eviction prevention funds? That's penny wise, pound foolish. Even if the Council is inured to the pain and trauma and eviction, surely it knows that homelessness costs more than keeping people in their housing. Or will the Council say they can't act to increase revenue to prevent those thousands of evictions because they are waiting for the

Commission to make recommendations? Those recommendations will come too late for thousands of DC residents.¹

Because of the real life consequences of decisions, tax policy is also not something that should be developed behind closed doors by a group of people that by definition (having been appointed by the Mayor and the Chair) already have more access to elected leaders than the average DC resident. Tax policy should not be esoteric and elite—it should be grounded in real needs and accessible to those who pay the taxes.

Tax policy should be discussed openly and publicly, with opportunities for all DC residents to testify in support or in opposition to specific proposals. While the last Tax Review Commission held some general public input sessions, they were not as accessible as public hearings, there was no legislative record, and there was no opportunity to provide support or opposition to specific proposals. Instead, the recommendations of the Commission came out and several of their recommendations made it into annual budget without any opportunity for public hearing or vetting on their particulars. This Council should be committed to exploring ways to be more democratic in its procedures and decisionmaking, not less.

That is not to say expertise and research play no part in developing tax policy. They do—but not to the exclusion of taxpayers. We would support adding staff to the DC Budget Office to provide technical assistance or research to lawmakers on tax proposals and bills. At the hearing on the bill, the same experts that would have been appointed to the Commission can join DC residents in testifying publicly in support of or opposition to the bill.

We agree that we need a better process for vetting tax policy, and that leaving it to the final hours of budget season is not ideal. We do not believe that the Commission is the right approach. Last year we strongly encouraged the Committee on Business and Economic Development to hold hearings to hear ideas for tax proposals, so they would be fully vetted prior to the Committee of Whole vote on the budget. We asked them to hold hearings or roundtables on tax policy suggestions even if the Chair did not support their passage, as a way to have a more public and open process. We reiterate these recommendations today.



¹ As I have testified to in the past, a perception (rightful or not) of economic scarcity has been shown to “produce[s] racial bias in the distribution of economic resources.”

<https://www.ncbi.nlm.nih.gov/pubmed/28910122>