



Chairman Phil Mendelson

AN AMENDMENT

Bill 23-316 "Tax Revision Commission Reestablishment Amendment Act of 2020"

(Engrossed Version)

December 1, 2020

Amendment:

(a) Subsection 2(b) is amended by redesignating paragraphs 1 through 4 as paragraphs 2 through 5.

(b) A new paragraph (1) is added to read as follows:

“(1) Subsection (a)(1) is amended to read as follows:

“(1) Provide for fairness and equity in the apportionment of taxes and promote progressivity”.

(c) Newly designated subsection (b)(2)(A) is amended to read as follows:

“(A) Paragraph (5) is amended to read as follows:

“(5) To establish or revise criteria and a conceptual framework for evaluating current and future taxes. Such criteria and framework shall consider racial equity impacts;”

Rationale: This amendment requires the Tax Revision Commission recommendations to consider tax policies that provide for equity and fairness in the apportionment of taxes and promote progressivity, and to require the criteria for considering its recommendations include consideration of racial equity.