BUDGETS & REVENUE COMMITTEE

2017 CAPITOL FORUM
December 10-13, 2017
San Diego, California
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All meetings will take place at the Hotel Del Coronado unless otherwise noted.

## Budgets and Revenue Committee Leadership

### Co-Chairs
- Senator Robert E. Dvorsky, Iowa
- Representative Julie S. Stokes, Louisiana

### Vice Chairs
- Representative Marvin L. Abney, Rhode Island
- Representative Sylvia J. Luke, Hawaii
- Senator Anna I. MacKinnon, Alaska

### Staff Co-Chairs
- Patrick Goldsmith, Louisiana
- Esther Van Mourik, Colorado

### Staff Vice Chairs
- Mary A. Cleary, Michigan
- Nandana Kalupahana, Hawaii
- Krista Lee, Tennessee

### NCSL Staff
- Max Behlke – Washington D.C.
- Jake Lestock – Washington D.C.
- Arturo Pérez – Denver

- Denotes Budget and Revenue Committee sessions.

## Sunday, December 10

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>8:00 a.m. – 5 p.m.</td>
<td>Preconference Programs and Task Forces</td>
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<tr>
<td>3:00 – 5:00 p.m.</td>
<td>Orientation for Standing Committee Staff Officers</td>
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<tr>
<td>Ballroom</td>
<td>An opportunity for standing committee legislative staff officers and members to meet and discuss their role on the standing committee. All legislative staff are welcome to participate.</td>
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<tr>
<td>5:30 – 7:00 p.m.</td>
<td>Opening Reception</td>
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<tr>
<td>Vista Walk</td>
<td>Join us for a welcome reception in the hotel’s beautiful gardens.</td>
</tr>
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## Monday, December 11

### Retirement Security Legislation: An Update on State Innovation and Implementation

*Regent*

**7:30 – 8:45 a.m.**

**NCSL gratefully acknowledges AARP for their support of this breakfast.**

States are headed for a retirement reckoning if large numbers of residents outlive their retirement savings. Several states are forging ahead with plans to facilitate workplace-based savings arrangements to help Americans in the private sector achieve economic security in their golden years. Hear how policymakers are grappling with key questions about plan implementation, addressing legal and regulatory challenges, and working with stakeholders to study and innovate in the area of retirement savings.

**Speakers**

- Luke Martel, National Conference of State Legislatures (NCSL) (Moderator)
- Katie Selenski, California’s Secure Choice
- Gerri Madrid-Davis, AARP

### Steering Committee

**8:30 – 9:00 a.m.**

*Wilder Complex*

The NCSL Steering Committee includes the overall standing committee officers and the legislator and staff chairs of each standing committee. Members will preview policies for consideration and decide on joint and re-referrals of policy directives and resolutions as necessary.

**Presiding: Co-Chairs, NCSL Standing Committees**

- Delegate Sally Y. Jameson, Maryland
- Speaker Robin J. Vos, Wisconsin

### What Could Federal Tax Reform Mean for the States?

**Empress**

**9:00 – 10:15 a.m.**

The Trump administration has made federal tax reform a key priority and will likely have the support of Congress in making some changes. The proposed reforms would represent a significant departure from the current tax structure. Learn how potential federal tax changes could affect state budgets and whether states may need to adjust their own tax codes.

**Speakers**

- Max Behlke, National Conference of State Legislatures (NCSL)
- Joseph Henchman, Tax Foundation
- Kim Rueben, Urban-Brookings Tax Policy Center

### The Changing Power of the Purse: Federal Tax Reform and State Lawsuits

**Continental**

**10:30 – 11:45 a.m.**

Joint with the NCSL Education Committee

How could federal tax reform impact K-12 funding? How are state court decisions changing the role and autonomy of state legislatures power of the purse? This session will provide an update on the federal tax reform, the state and local tax deduction (SALT) and SALT’s relationship to K-12 education, as well as recent K-12 lawsuits on adequacy and equity. Notably, this session summarizes the findings of the most recent school finance lawsuit on adequacy in the *Gannon v. Kansas* and the changing relationship and roles of the Courts and the State Legislature.

**Speakers**

- Representative Wendy Horman, Idaho (Presiding)
- Max Behlke, National Conference of State Legislatures (NCSL)
- Alan Rupe, Lewis Brisbois
### Plenary Luncheon -- California: History and Politics

Welcome to California! Join us for an engaging discussion on the rich history and politics of our nation's 31st state. With more than a quarter century of reporting before becoming state librarian, Greg Lucas has written on everything from presidential politics to the introduction of prune burgers in school cafeterias. Senator Toni Atkins, former speaker of the California Assembly, will introduce the discussion. Don’t miss this start to your time in the Golden State.

*Speakers*
- **Senator Toni G. Atkins**, California (Moderator)
- **Greg Lucas**, California State Librarian

### The Future of Sports Betting: State Regulation?

With the future of the Professional and Amateur Sports Protection Act (PASPA) in doubt, states may soon be faced with regulating sports betting. If PASPA is found unconstitutional, or is repealed in Congress, states, respectively, will be able to regulate sports betting in a fashion that works best for them. Tax, revenue and spending, law enforcement, and gaming laws will all be implicated. Attend this session to hear a discussion on how states might regulate sports betting if the federal prohibition is lifted.

*Speakers*
- **Lauren Blas**, Gibson, Dunn & Crutcher LLP
- **Russell Sanna**, National Center for Responsible Gaming
- **Sara Slane**, American Gaming Association

### State and Federal Budget Update

Hear about NCSL’s latest report on state budgets and tax actions followed by an update on the federal budget and federal appropriations.

*Panelists*
- **Arturo Pérez**, National Conference of State Legislatures (NCSL)
- **Max Behlke**, National Conference of State Legislatures (NCSL)
- **Trinity Tomsic**, Federal Funds Information for States (FFIS)

### Reception

*NCSL gratefully acknowledges AT&T for their sponsorship of this reception.*

Network with your colleagues while enjoying stunning views of the Pacific.

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**Tuesday, December 12**

### Plenary Breakfast

The iPhone is 10 years old, we have apps for every thing and we can talk with Siri, Bixby and Alexa when we need something. What’s next? What do the next 10 years—and beyond—portend for technology and how will it continue to change our world and affect the role of state policymakers? John Feland, CEO of Argus Insights, Inc., will parse the tea leaves of technological trends and provide a glimpse into the future.

*Speaker*
- **John Feland**, Argus Insights, Inc.
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>9:45 – 10:45 a.m.</td>
<td>“Buyer Beware” - Counterfeit and Hazardous Goods Bought and Sold Online</td>
</tr>
</tbody>
</table>
| Garden          | From defective solar eclipse eye glasses and lead painted toys to counterfeit airbags and illicit substances, online sales can be the source of dangerous products delivered right to consumers’ doors. What role can states play in protecting consumers from counterfeit and defective products purchased online? Attend this session to hear about how states can help protect consumers from counterfeit and hazardous materials purchased through online marketplaces and third-party sources. | [Representative Brian P. Kennedy, Rhode Island (Moderator)]  
[Craig Orlan, Honda]  
[Jon Ruttencutter, Department of Homeland Security]  
[Norm Schenk, UPS]  
[Jayme Smaldone, Mighty Mug] |
| 11:00 a.m. – Noon | Remote Sales Tax Update                                               |
| Empress         | In 2015, United States Supreme Court Justice Kennedy invited the states to challenge Quill. So far, at least four states have accepted that challenge. Many other states are currently engaged in significant discussions on how they can level the playing field for retailers and states in light of continued congressional inaction. This session will provide an update on the remote sales tax collection issue at the state and federal levels and what can be expected for the remainder of 2017. | [Max Behlke, National Conference of State Legislatures (NCSL)]  
[Maureen Riehl, MultiState Associates Inc.] |
| Noon – 1:00 p.m. | Budgets and Revenue Committee Business Meeting                       |
| Empress         | Committee members discuss, consider, review policies and vote on any new policy resolutions submitted for consideration and other committee business. |
| 12:30 – 1:00 p.m. | Steering Committee                                                  |
| Wilder Complex  | The steering committee includes the overall standing committee officers and the legislator and staff co-chairs of each standing committee. Members will set the calendars for the NCSL Capitol Forum Business Meeting. |
| 1:00 – 5:00 p.m. | Tours/Briefings                                                      |
| Evening         | Attendees of the Capitol Forum are free to choose from the below tours on Tuesday afternoon. | [Community Health Center Tour and Discussion]  
[Briefing and Border Tour with the U.S. Department of Homeland Security]  
[Briefing and Tour of U.S. Navy SEAL Training Facility]  
[Briefing and Tour at a Cannabis Production Facility]  
[Briefing and Tour of Balboa Park Tour]  
[Qualcomm Tour] |
<p>|                | Attendees are free to Enjoy San Diego on Their Own                 |</p>
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<th>Description</th>
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| 8:00 – 9:30 a.m. | **Plenary Breakfast: What’s Happening in Washington and How Will It Affect Elections in 2018** | After taking control of Congress and the presidency last November, Congressional Republicans announced an ambitious agenda. With almost 11 months into this Congress and the Trump administration, there is little progress. Hear what to expect in our nation’s capital and how will it affect state capitols across the country and the 2018 elections. Reid Wilson is the national correspondent for The Hill newspaper, Washington’s most widely-read political publication, and an expert in spotting political trends. Wilson covered politics for The Washington Post, and he is the former editor-in-chief of National Journal’s The Hotline. His work has appeared in The New York Times, RealClearPolitics and Atlantic Monthly, and he appears regularly on FOX NEWS, MSNBC, CNN, C-SPAN, and radio shows across the nation. Speaker  
- **Reid Wilson, The Hill** |
| 9:30 – 10:00 a.m. | **NCSL Capitol Forum Business Meeting** | All legislators and legislative staff are encouraged to attend the Business Meeting and consider policy directives and resolutions that will guide NCSL’s advocacy efforts before Congress and the administration; amendments to the bylaws and rules of procedure; election of NCSL officers; and approval of the Conference budget. All other meeting participants are welcome to observe. |
| 10:15 – 11:45 a.m. | **Issue Forums** | Attendees of the Capitol Forum are free to choose from the below Issue Forums.  
- Managed Lanes, Congestion Pricing and Transit: Opportunities and Challenges  
- To Speak or Not to Speak: Public Speaking Workshop at the Lamb’s Players Theatre  
- Historically and Legally Speaking: How We Arrived at *Gill v. Whitford*  
- States Transforming Early Childhood Education |
| Noon – 5:00 p.m. | **Post-Conferences** | |

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**Wednesday, December 13**

**Ballroom**
NCSL STANDING COMMITTEE ON BUDGETS AND REVENUE
MEMBERSHIP
Updated December 1, 2017

NCSL’s Budgets and Revenue Committee is one of nine NCSL Standing Committees. These committees are vital to NCSL’s successful representation of state interests in Washington, D.C., and the facilitation of policy innovation among state and territorial legislatures. Please contact any of the committee staff for details about the committee, state-federal policies under its jurisdiction, or upcoming meetings and educational events.

COMMITTEE OFFICERS

Co-Chair: Senator Robert E. Dvorský, Iowa
Co-Chair: Representative Julie S. Stokes, Louisiana
Vice Chair: Representative Marvin L. Abney, Rhode Island
Vice Chair: Representative Sylvia J. Luke, Hawaii
Vice Chair: Senator Anna I. MacKinnon, Alaska

Staff Co-Chair: Patrick Goldsmith, Louisiana
Staff Co-Chair: Esther Van Mourik, Colorado
Staff Vice Chair: Mary A. Cleary, Michigan
Staff Vice Chair: Nandana Kalupahana, Hawaii
Staff Vice Chair: Krista Lee, Tennessee

COMMITTEE STAFF

NCSL Washington, D.C. Office: Max Behlke, Jake Lestock
NCSL Denver Office: Arturo Pérez

Committee Membership by State

<table>
<thead>
<tr>
<th>Alabama</th>
<th>Carolyn Speroni, Arizona State Senate</th>
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<tbody>
<tr>
<td>Rep. Steve Clouse</td>
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<td>Rep. Danny Garrett</td>
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<td>Sen. Rusty Glover</td>
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<td>Sen. Timothy Melson</td>
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<td>John E. Norris, Dept of Examiners of Public Accounts</td>
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<tr>
<td>Sen. Arthur Orr</td>
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<td>Sen. Trip Pittman</td>
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<td>Sen. Hank Sanders</td>
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<td>Rep. Phil Williams</td>
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<th>Arkansas</th>
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<tr>
<td>Rep. Frances Cavenaugh</td>
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<td>Sen. Lance R. Eads</td>
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<td>Rep. Les Eaves</td>
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<td>Sen. Trent C. Garner</td>
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<td>Rep. Monte Hodges</td>
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<td>Sen. Missy Thomas Irvin</td>
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<td>Rep. Lane Jean</td>
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<td>Rep. Laurie J. Rushing</td>
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<td>Sen. Larry R. Teague</td>
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<th>California</th>
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<tr>
<td>Assemb. Richard H. Bloom</td>
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<td>Assemb. Melissa A. Melendez</td>
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<td>Ryan Miller</td>
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<td>Assemb. Shirley N. Weber</td>
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<td>Asemb. Ken Cooley</td>
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<th>Colorado</th>
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<tr>
<td>Rep. Christopher J. Hansen</td>
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<td>Sen. Kent D. Lambert</td>
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<tr>
<td>Sen. Beth A. Bye</td>
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<td>Sen. John W. Fonfara</td>
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<tr>
<td>Lisa Hammersley</td>
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<tr>
<td>Katie Hubbard, Senate Democrats</td>
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<tr>
<td>Vin Mauro, LOB Room 3300</td>
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<tr>
<td>Rute Pinhel, Office of Legislative Research</td>
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<tr>
<td>Joel Rudikoff, Senate Democrats</td>
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<th>Delaware</th>
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<td>Sen. Catherine L. Cloutier</td>
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<tr>
<td>Rep. James J. Johnson</td>
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<td>Rep. S. Quinton Johnson IV</td>
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<td>Rep. Harvey R. Kenton</td>
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<td>Rep. Valerie J. Longhurst</td>
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<tr>
<td>Sen. Harris B. McDowell III</td>
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<td>Mike Morton, Office of the Controller General</td>
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<tr>
<td>Sen. David P. Sokola</td>
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District of Columbia
Councillor Anita Bonds

Florida
Jamie DeLoach, Senate Ways and Means Committee
Kathy McGuire, OPP AGA

Georgia
Rep. Timothy L. Barr
Rep. Amy A. Carter
Rep. Earl D. Ehrhart
Rep. Richard H. Smith
Rep. Jan B. Tankersley
Sen. Renee S. Unterman
Martha R. Wigton, House Budget and Research Office

Hawaii
Rep. Romeo M. Cachola
Rep. Isaac W. Choy
Rep. Ty J.K. Cullen
Sen. Donovan M. Dela Cruz
Nandana Kalupahana, House Committee on Finance
Sen. Gilbert R. Riviere
Sen. Jill N. Tokuda
Rep. Gene R. Ward

Idaho
Sen. Brent Hill

Illinois
Sen. Pamela J. Althoff
Jessica Basham, Research & Appropriations - House Democratic Staff
Noe Chaimongkol
James Foyds, Senate Rep. Staff Office
Scott Hurrelbrink, Senate Rep. Staff Office
Sen. Toi W. Hutchinson
Ben Ruddell, House Republican Research Staff
Frank Straus
Sen. Donne E. Trotter

Indiana
Rep. Tim N. Brown
Sen. Doug Eckerty
Erik Gonzalez, House Democratic Caucus
Sen. Brandt Hershman
Rep. Todd M. Huston
Rep. Gregory W. Porter
Diane Powers, Legislative Services Agency
Krista Rivera, Senate Majority Caucus
Rep. Hal Slager
Ben Tooley, House Ways and Means

Iowa
Sen. Robert E. Dvorsky
Theresa Kehoe, Senate
Holly M. Lyons, Legislative Services Agency
Rusty Martin, Senate Democratic Caucus

Kansas
Sen. Richard L. Billinger
Rep. Erin L. Davis
Rep. Steven C. Johnson
Rep. Bill M. Sutton
Rep. Troy L. Waymaster

Kentucky
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Harland Hatter
Sen. Stan Humphries
Sen. Ray S. Jones II
Sen. Christian McDaniel
Sen. Robert Stivers
Chuck Truesdell, Office of Budget Review

Louisiana
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Rep. Tony Bacala
Sen. Wesley T. Bishop
Rep. Franklin J. Foil
Patrick Goldsmith
Rep. James H. Morris
Rep. Patricia Haynes Smith
Rep. Julie S. Stokes

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Sen. Justin M. Chenette
Sen. Dana L. Dow
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Sen. James M. Hamper
Rep. Erik C. Jorgensen
Sen. Roger J. Katz
Grant Pennoyer, Office of the Exe. Director
Rep. H. Stedman Scavey
Rep. Jeffrey L. Timberlake

Maryland
Phillip Anthony
Matthew Bennett, Department of Legislative Services
J. Ryan Bishop, Dept of Legislative Services/Ofc of Policy Analysis
Del. Mary Beth Carozza

Massachusetts
Rep. James Arciero
Rep. Ruth B. Balser
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Sen. Michael D. Brady
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Rep. James M. Cantwell
Mackenzie Chase, House Committee on Bonding, Expend & Assets
Rep. Angelo L. D’Emilia
Sen. Vinny M. DeMacedo
Rep. Brian S. Dempsey
Sen. Sal N. DiDomenico
Rep. Geoffrey G. Diehl
Rep. James J. Dwyer
Rep. Lori A. Ehrlich
Rep. Ann-Margaret Ferrante
Sen. Linda Dorcena Forry
Rep. Colleen M. Garry
Sam Goldhar, House Ways and Means Committee
Norman Jae Hong Han, House Committee on Ways & Means
Mariza Jillett, House Committee on Ways and Means
Kathryn Kendall, House Committee on Ways and Means
Arthur Kimball-Stanley, House Committee on Bonding, Expend & Assets
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Sen. Jim Dotzenrood
Sen. Ray Holmberg
Allen Knudson, Legislative Council
Rep. Mike R. Nathe
Rep. Chet Pollert
Jim W. Smith, Legislative Council
Sen. Ronald Sorvaag
Rep. Roscoe Streyle

Ohio
Dan Baker, Vern Riffe Center for Government and Arts
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Ray Dirossi, Ohio Statehouse
Sen. Matt Dolan
Ronnie Romito, Vern Riffe Center for Government and Arts
Rep. Scott K. Ryan
Rep. Gary Scherer

Ohio
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Randy Dowell
Sen. Tom J. Dugger
Anthony Sammons, Senate
Sen. John Sparks
Sen. Roger Thompson

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Sen. Richard Devlin
Sen. Mark D. Hass
Rep. Jennifer A. Williamson

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Rep. Rafael Hernandez Montanez
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Sen. Axel Francisco Roque Gracia
Rep. Antonio Luis Soto Torres
Rep. Jose Ernesto Torres Zamora

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Rep. Marvin L. Abney
Sen. William J. Conley
Sen. Daniel DaPonte
Sen. Louis P. DiPalma
Sen. Nicholas D. Kettle
Sen. Ryan W. Pearson

Rep. Patricia A. Serpa
Sen. James A. Seveney

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Rep. Gilda Y. Cobb-Hunter
Robby Dawkins, Senate Finance Committee
Sen. Hugh K. Leatherman Sr.
Michael Shealy, Senate Finance Committee
Rep. W. Brian White

South Dakota
Rep. David L. Anderson
Rep. Hugh M. Bartels
Rep. Taffy Howard
Sen. Deb Peters
Sen. Billie H. Sutton
Sen. Larry J. Tidemann

Tennessee
Rep. Kevin D. Brooks
Rep. Craig Fitzhugh
Krista Lee, Office of Fiscal Review
Rep. Gerald McCormick
Speaker Randy McNally
Rick Nicholson, Office of Legislative Budget Analysis
Sen. John D. Stevens
Sen. Reginald Tate
Rep. Dwayne Thompson
Sen. Bo Watson

Texas
Rep. Roberto R. Alonzo
Rep. Helen Giddings
Marla Grimes, Research Division
Sen. Bryan Hughes
Chris Mattsson
Alejandra Rocha, Texas Legislative Council
Sean Shurtleff, Sunset Advisory Commission
Jeff Thorne, Legislative Council
Patrick Tyler, Legislative Council

U.S. Virgin Islands
Sen. Marvin Blyden
Sen. Nellie O’Rielly
Sen. Kurt Viallet

Utah
Sen. J. Stuart Adams
Jonathan Ball, Legislative Fiscal Analyst Office
Sen. Curtis S. Bramble
Sen. Deidre M. Henderson
Rep. Daniel McCay
Rep. Val Peterson
Rep. Dean Sanpei
Sen. Jerry W. Stevenson
Sen. Kevin T. Van Tassell
Rep. Brad R. Wilson
Thomas Young, Legislative Fiscal Analyst Office

Vermont
Rep. Janet Ancel
Sen. Tim R. Ashe
Stephanie Barrett, Joint Fiscal Office
Catherine Benham, Joint Fiscal Office
Rep. Sarah Copeland-Hanzas
Sen. Ann E. Cummings
Daniel Dickerson, Vermont Legislative Joint Fiscal Office
Peter Griffin, Legislative Counsel
Sen. Jane M. Kitchel
Stephen A. Klein, Joint Fiscal Office
Joyce Manchester
Sara Teachout, Legislative Joint Fiscal Office
Rep. Catherine Beattie Toll
Rep. Matthew Triber
Rebecca Wasserman, Legislative Counsel
Sen. Richard A. Westman

Virginia
Del. Richard L. Anderson
Betsey Daley, Senate Finance Committee
Sen. Janet D. Howell
Sen. Ryan T. McDonough
Sen. Frank M. Ruff Jr.
Sen. Richard L. Saslaw
Robert Vaughn, House Appropriations Committee
Mark Vucci

Washington
Sen. Maralyn Chase
Sen. Bob A. Hasegawa

West Virginia
Michael Cook, Committee on Finance
Sen. Ryan J. Ferns
Del. Eric L. Householder
Fred Lewis, Committee on Finance
Sen. Roman W. Prezioso Jr.

Wisconsin
Scott Grosz
Jessica L. Karls-Ruplinger
Rep. Samantha S. Kerkman
Brian Larson, Legislative Council
Sen. Frank G. Laske
Rep. John J. Macco
Zachary Ramirez, Wisconsin Legislative Council
Dan Schmidt, Legislative Council

Wyoming
Sen. Tara B. Nethercott
Matt Obrecht, Legislative Service Office
Don Richards, Budget Fiscal
Rep. Andy Schwartz
RULE I
NCSL RULES OF PROCEDURE

[A] These rules of procedure shall be construed in conformity with the Bylaws of the National Conference of State Legislatures.

[B] On any issue not covered by these rules of procedure or by the Bylaws, Mason's Manual of Parliamentary Procedure shall be the standard authority, when applicable.

RULE II
INTRODUCTION, REFERRAL AND DISSEMINATION OF POLICY DIRECTIVES, RESOLUTIONS AND AMENDMENTS

[A] Any legislator may file a policy directive, resolution or amendments to an existing policy directive or resolution designed for consideration at the Forum Business Meeting or the Annual Business Meeting.

[B] Policy directives and resolutions developed by the Standing Committees shall be directed at Congress, the Administration, or the federal courts, and shall be related to issues that affect the states and shall be consistent with support of state sovereignty and state flexibility and protection from unfunded federal mandates and unwarranted federal preemption.

[C] Resolutions shall be used to (1) bolster a lobbying position; (2) clarify a question of ambiguity in current policy; (3) provide guidance about the specifics of pending regulatory federal decisions; or (4) provide guidance about strategy or tactics regarding a lobbying matter.

[D] There shall be a Memorial Calendar for resolutions that do not comply with Rule II [B]. Members shall file memorial resolutions with the Executive Director in accordance with other provisions of these Rules. The legislator co-chairs of the standing committees shall refer such resolutions to the appropriate standing committee or the Executive Committee. Memorial resolutions adopted by the Forum business meetings, or Executive Committee shall be placed on the memorial calendar of the Annual Business Meeting.

[E] Policy directives, resolutions or amendments to existing policy directives or resolutions shall be filed with the Executive Director or designee at least thirty days prior to the Forum Business Meeting or Annual Business Meeting. The overall legislator Co-Chairs of the Standing Committees, in consultation with the Co-Chairs of the appropriate standing committee, may waive the thirty day deadline under extraordinary circumstances. The legislator Co-Chairs of the Standing Committees shall refer such policy directives, resolutions and amendments to existing policy directives or resolutions promptly to the appropriate standing committee or committees. Each policy directive, resolution and amendment to an existing policy directive or resolutions shall be reviewed and acted upon by the committee to which it is referred.

[F] Policy directives, resolutions and amendments to existing policy directives or resolutions originating in the standing committees shall be submitted to the Executive Director or designee for referral by the legislator Co-Chairs of the Standing Committees at least thirty days prior to the Forum Business Meeting or Annual Business Meeting. The legislator Co-Chairs of the Standing Committees, in consultation with the Co-Chairs of the appropriate standing committee, may waive the thirty day deadline under extraordinary circumstances. The legislator Co-Chairs of the
Standing Committees shall refer such policy directives, resolutions and amendments to existing policy directives or resolutions promptly to the appropriate standing committee or committees.

[G] Standing committees shall disseminate draft policy directives, resolutions and amendments to existing policy directives or resolutions at least twenty days prior to the Forum Business Meeting or Annual Business Meetings. Distribution shall be to all standing committee members, members of the NCSL Executive Committee, legislative leaders of the member jurisdictions and others as determined by the legislator Co-Chairs of the Standing Committees. The legislator Co-Chairs of the Standing Committees, in consultation with the appropriate committee Co-Chairs, may waive this deadline under extraordinary circumstances.

RULE III
POLICY DIRECTIVES AND RESOLUTIONS, AND AMICUS BRIEF ADOPTION PROCESS

[A] All policy directives and resolutions produced by an NCSL standing committee shall be submitted to the Forum Business Meetings or the Annual Business Meeting for adoption. All policy directives and resolutions produced by the NCSL standing committees and the Forum Business Meetings shall be submitted to the Annual Business Meeting for final adoption. In the interim between Legislative Summits, policy directives and resolutions may be adopted by Committees, but they shall clearly indicate that they are the policy directives and resolutions of that Committee, and not of the Conference as a whole.

[B] In emergency circumstances, when there is insufficient time to consider a new policy directive or resolution under normal processes, policy directives or resolutions having the same force and effect as policy directives and resolutions adopted by the full Conference may be established by either of the following means: (1) majority vote of the legislator members, present and voting, of the Executive Committee in meeting assembled; or (2) the unanimous agreement by conference call of the NCSL President, the NCSL President-Elect, the NCSL Vice President, the NCSL Immediate Past President, the legislator Co-Chairs or a legislator Vice Chair of the NCSL Standing Committees, and the Co-Chairs or Vice Chair of the appropriate standing committee or committees.

[C] All policy directives of the Conference shall not expire but must be reviewed by the standing committee of jurisdiction at least once every four years and can be updated or amended by a standing committee at any time, adhering to the NCSL By-Laws and Rules of Procedure. All resolutions of the Conference shall automatically terminate one year after the Annual Business Meeting at which they are adopted, unless reaffirmed in the normal policy process.

[D] The decision to name NCSL as an amicus curiae on briefs filed before the U.S. Supreme Court shall be by unanimous agreement of the NCSL President, the NCSL Immediate Past President, the NCSL President-Elect, the NCSL Vice President, the legislator Co-Chairs of the NCSL Standing Committees, the legislator Co-Chairs of the Law, Criminal Justice and Public Safety Committee and legislator Co-Chairs of other standing committees that have jurisdiction over the question to be resolved by the amicus brief. In the event any person voting indicates a veto, the President may initiate a conference call to allow for discussion and to confirm each person's vote.
RULE IV
STANDING COMMITTEE PROCEDURES

[A] There shall be standing committees and task forces of NCSL whose number and jurisdictions are determined by the Executive Committee. The standing committees and task forces (1) consider federal issues that affect states; (2) formulate policy positions on federal issues; (3) exchange information about state and federal policy matters; (4) consider and evaluate innovative approaches to state issues; (5) develop policy options and recommendations regarding state issues and legislative organization, management and procedures.

[B] There shall be overall legislator Co-Chairs and overall legislative staff Co-Chairs of the Standing Committees. The legislator Co-Chairs shall be appointed for a term of two years by the NCSL President and President-elect. There shall be at least two overall legislator vice chairs balanced by political party who shall be appointed by the NCSL President and President-elect for a term of two years. The overall legislative staff Co-Chairs and the overall legislative staff vice chairs serve staggered terms of two years. Each year, the Staff Chair appoints one staff Co-Chair and at least one staff vice chair to a two-year term.

[C] A quorum for the adoption of policy directives and resolutions in Standing Committees shall consist of representation of appointed legislator members, or in their absence, legislator substitutes designated in writing by appointed members’ presiding officers, from at least ten (10) member jurisdictions. Letters designating substitutes or new appointments shall be delivered to the appropriate legislator committee Co-Chairs no later than the beginning of the committee session at which a vote on public policy will occur. The Legislator Co-Chairs of each standing committee shall, prior to a committee vote(s) on a matter of public policy, establish the presence of a quorum.

[D] All voting in standing committees, subcommittees or task forces shall be by voice, except when a roll call vote is requested by two (2) member jurisdictions, or is called by the legislator Co-Chairs.

[E] On matters of public policy that place the standing committees, subcommittees, and task forces on public record, an affirmative vote of three-fourths (3/4) of the member jurisdictions who respond to the most recent quorum call is required. A state not present for the most recent quorum call can before the start of the next roll call vote request recognition from the presiding legislator chair and be recorded as present for purposes of the quorum. New quorum calls shall be conducted at the request of five (5) member jurisdictions. On all other matters, a quorum being present, action is final by majority vote of the member jurisdictions who responded to the most recent quorum call.

[F] Votes on matters of public policy shall be cast by appointed legislator members, or in their absence, by legislator substitutes designated in writing by appointed members’ presiding officers. All legislators duly registered for the fall and spring meetings shall be entitled to vote at the business meeting. Legislative staff shall not be entitled to vote on matters of public policy. In the event of a roll call vote, each member jurisdiction shall be entitled to cast one undivided vote. Each member jurisdiction shall select a spokesperson who will announce the vote of the delegation. Disputes on the presence of a quorum or voting procedures shall be settled by ruling of the legislator chair.

[G] Co-Chairs of the standing committees have authority to preserve order and decorum and have charge of the rooms in which the committees meet.
[H] Each standing committee, subcommittee and task force shall produce a summary of each of its meetings. Included in the summary shall be a record of its roll call votes by member jurisdiction.

[I] Standing committees, shall approve, approve with amendment, postpone, table or defeat each policy directive and resolution submitted to it.

RULE V
STEERING COMMITTEE PROCEDURES

[A] There shall be a Steering Committee of the Standing Committees, which shall be composed of the overall legislator and legislative staff Co-Chairs of the Standing Committees, the overall legislator and legislative staff vice chairs of the Standing Committees, and the legislator and legislative staff Co-Chairs of each standing committee. The committee Co-Chairs shall designate a legislator committee vice chair and the legislative staff Co-Chairs shall designate a legislative staff vice chair to represent the committee with the Steering Committee in their absence. Only legislator members of the Steering Committee shall vote on policy directives and resolutions, amendments to policy directives and resolutions, and procedural motions related thereto, except legislative staff shall be allowed to vote on joint and re-referrals of policy directives and resolutions.

[B] The Steering Committee at its meeting prior to the standing committee meetings shall review policy directives, resolutions and amendments to policy directives and resolutions filed under Rule II for inconsistencies to Rule II [B] and omissions. Policy directives, resolutions or amendments to policy directives and resolutions that are determined by a majority vote of the legislator members of the Steering Committee to be inconsistent with Rule II [B] shall not be considered by the standing committee to which such policy directive, resolution or amendment was referred.

[C] The Steering Committee at its meeting prior to the standing committees meetings shall determine, by majority vote, policy directives, resolutions and amendments to policy directives and resolutions to be considered by more than one committee. The Steering Committee shall designate one standing committee as the lead committee on each jointly-referred resolution. Any standing committee to which the resolution is referred may report the resolution on the floor. If the lead committee adopts a version of the resolution, it shall be considered first at the Forum Business Meeting or Annual Business Meeting; other committees shall offer their versions and amendments from the floor.

[D] In its meeting following the meetings of the standing committees, the Steering Committee shall establish the order of business and calendars for the business meetings; and designate policy directives and resolutions to be re-referred to one or more other committees. The policy directives or resolutions approved by the committee with original jurisdiction automatically shall be placed on the debate calendar at the next Forum Business Meeting or Annual Business Meeting. If the committee to which the policy directive or resolution is re-referred approves changes to it, it shall offer its version as an amendment on the floor. The Steering Committee shall also identify emerging state and federal issues; coordinate outreach to legislators and staff regarding the standing committees; coordinate planning of the For
NCSL BUDGETS & REVENUE COMMITTEE
BUSINESS MEETING AGENDA

Tuesday, December 12, 2017
12:00 – 1:00 p.m. | Empress Room

- Overview & Review of Procedures
- Consideration of (listed in order of consideration):
  - Proposed Policy Resolution
    - Federal Deficit Reduction and the Impact on States
- Discussion of letter received from NCSL’s Executive Committee Task Force on State and Local Taxation regarding NCSL’s position on the state and local tax deduction
As a result of those policy decisions voted on by our nation’s states, NCSL is nationally recognized as a formidable lobbying force in state-federal relations.
NCSL POLICY DIRECTIVES AND RESOLUTIONS

OVERVIEW

NCSL’s Standing Committees develop Policy Directives and Resolutions that serve to guide NCSL’s advocacy on behalf of state legislatures in Washington, D.C. before Congress, the White House, and federal agencies. All Policy Directives and Resolutions produced by a NCSL Standing Committee shall be submitted and considered for adoption at the NCSL Annual Business Meeting. As provided in the NCSL Bylaws, on any vote that places the Conference on record in a matter of public policy, an affirmative vote of three quarters (3/4) of the member jurisdictions who respond to the most recent quorum call shall be required.

NCSL’s Permanent Rules of Procedure Rule II [B] requires that all Policy Directives and Resolutions be directed at Congress, the administration, or the federal courts, and shall be related to issues that affect the states and shall be consistent with support of state sovereignty and state flexibility and protection from unfunded federal mandates and unwarranted federal preemption.

STANDING COMMITTEE MEMBERSHIP

Each Standing Committee has legislator co-chairs, one from each party, and a number of legislator vice chairs, balanced by party, all of whom serve a two-year term, consistent with the biennium. Each Standing Committee also has two legislative staff co-chairs and a number of vice chairs all of whom serve staggered two year terms. Only legislators are allowed to vote on policy directives, resolutions, or amendments. The legislators on each Standing Committee have been appointed by their appropriate presiding officer in their respective legislative chamber. Legislator appointments are usually made for the biennium.

DURATION OF POLICY DIRECTIVES AND RESOLUTIONS

Policy Directives adopted at the annual NCSL Business Meeting by at least three-fourths (3/4) of the states responding to the most recent quorum call do not expire but must be reviewed by the Standing Committee of jurisdiction at least once every four years and can be updated or amended by a Standing Committee at any time, adhering to the NCSL By-Laws and Rules of Procedure. All Policy Resolutions of the Conference shall automatically terminate one year after the annual Business Meeting at which they were adopted, unless reaffirmed in the normal policy process.

NCSL STANDING COMMITTEES

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* The Legislative Effectiveness and the Redistricting and Elections Committees do not develop public policy positions for consideration at the Legislative Summit or NCSL Capitol Forum.
BUDGETS AND REVENUE COMMITTEE POLICIES UNDER CONSIDERATION AT THE 2017 NCSL CAPITOL FORUM

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Federal Deficit Reduction and the Impact on States ....Error! Bookmark not defined.1

This is a new resolution where NCSL recognizes the need for the federal government to reduce its annual deficits and achieve a sustainable fiscal path but voices NCSL’s opposition to an approach that would disproportionately impact states. NCSL previously had a similar resolution but it expired.

Federal Deficit Reduction and the Impact on States (Amendment) .... Error! Bookmark not defined.3

This is an amendment to the proposed resolution entitled “Federal Deficit Reduction and the Impact on States” resolution offered by Rep. Jay Kaufman (MA).

Letter from NCSL’s Task Force on State and Local Taxation Requesting Discussion of NCSL’s Position on the Elimination of the Estate and Local Tax Deduction.... Error! Bookmark not defined.6

Letter from the Task Force on State and Local Taxation, which during its recent meeting approved a motion to send a letter to NCSL’s Standing Committee on Budgets and Revenue requesting discussion of NCSL’s policy position on the State and Local Tax (SALT) deduction during the Capitol Forum.

As the letter notes, the Task Force was informed and understood that NCSL’s Rules of Procedure required that the introduction of new policy directives, resolutions and amendments to existing policy directives for the NCSL Capitol Forum had passed (November 13) and that it would not be possible at the meeting for the committee to consider any proposal to alter the existing policy directive, which states NCSL’s position of preserving the state and local income tax, sales tax and property tax deductions for federal income tax purposes. Even so, the Task Force wanted to ensure that state legislators’ views of tax reform are fully considered.
The Federal Deficit: A Growing Problem

NCSL recognizes that the federal budget deficit in FY 2017 totaled $666 billion, which accounted for 3.6% of gross domestic product (GDP), up from 3.2% in FY 2016. At the end of 2017, the national debt has increased to 105% of GDP ($20.5 trillion), which is the highest ratio since 1950. Under current baseline spending, the Congressional Budget Office (CBO) projects that the national debt could rise to 150% of gross domestic product (GDP) by 2047 under current law, which far exceeds the 50-year historical average of approximately 40% of GDP. One of the most damaging effects of rising debt is rapidly growing interest costs. Under current law, CBO projects that interest payments on the debt will more than quadruple over the next 30 years, climbing from 1.4% of GDP in 2017 to 6.2% in 2047. By 2047, CBO projects that interest costs alone could be more than two times what the federal government has historically spent on Research & Development, nondefense infrastructure and education combined.

NCSL recognizes the serious consequences of ignoring the current debt crisis and the potential impact of government spending on state-federal programs. Therefore, NCSL understands that congressional lawmakers and the administration will need to implement policy changes to ensure the long term fiscal health of our nation.

THEREFORE, BE IT RESOLVED, that the National Conference of State Legislatures (NCSL) urges the federal government to take significant, realistic, and achievable steps to balance the federal budget and reduce the growth in public debt and believes that a broad deficit reduction plan must:
• Contain an examination of all possible avenues for deficit reduction, including discretionary spending, entitlement and mandatory program reform and revenue-related options.

• Avoid cost shifts and new unfunded mandates.

• Reduce spending proportionately so that state-federal programs do not carry a disproportionate share of any deficit reduction actions.

• To the extent that funding to the states is cut, there should be commensurate relief from obligations imposed by federal laws, regulations, and practices.

• Provide a fiscal analysis of the potential intergovernmental and federalism implications of any recommended actions.

Critical deficit reduction principles include:

• Unfunded federal mandates: Impose no new unfunded federal mandates and address existing unfunded mandates; expand the definition of an unfunded mandate to include new conditions of grant aid; broaden application of UMRA; and conduct UMRA analysis of any recommendations.

• Medicaid: Fund fiscal impact of any maintenance of effort requirements; establish countercyclical trigger for enhanced Medicaid federal match in economic downturns/recessions; enhance program flexibility.

• Economic investments: Proven and effective public works programs, such as those for surface transportation and environmental state revolving fund programs, should be continued at funding levels sufficient to continue the economic benefits they provide. Also, proven and effective programs serving low-income populations should be held harmless from spending reductions.

• Preemption: State authority should be upheld in areas such as medical malpractice and tort law and public employee participation in Social Security and Medicare.

• Retain tax-exempt financing of state and local government bonds:
NCSL looks to collaboratively work with both Congress and the Administration as partners and welcomes the opportunity to address the nation’s fiscal challenges.
NCSL recognizes that the federal budget deficit in FY 2017 totaled $666 billion, which accounted for 3.6% of gross domestic product (GDP), up from 3.2% in FY 2016. At the end of 2017, the national debt has increased to 105% of GDP ($20.5 trillion), which is the highest ratio since 1950. Under current baseline spending, the Congressional Budget Office (CBO) projects that the national debt could rise to 150% of gross domestic product (GDP) by 2047 under current law, which far exceeds the 50-year historical average of approximately 40% of GDP. One of the most damaging effects of rising debt is rapidly growing interest costs. Under current law, CBO projects that interest payments on the debt will more than quadruple over the next 30 years, climbing from 1.4% of GDP in 2017 to 6.2% in 2047. By 2047, CBO projects that interest costs alone could be more than two times what the federal government has historically spent on Research & Development, nondefense infrastructure and education combined.

NCSL recognizes the serious consequences of ignoring the current federal debt crisis and the potential impact of government spending on state-federal programs. Therefore, NCSL understands that congressional lawmakers and the administration will need to implement policy changes to ensure the long term fiscal health of our nation. 

**THEREFORE, BE IT RESOLVED**, that the National Conference of State Legislatures (NCSL) urges the federal government to take significant, realistic, and achievable steps to balance the federal budget and reduce the growth in public debt and believes that a broad deficit reduction plan must:

Any actions the Congress and Administration considers as it addresses our growing deficit will have major consequences for state and local government. NCSL urges those shaping federal policies to consult and partner with state and local officials so that, at
very least, new federal policies do no harm – or at least no disproportionate harm – to
state and local initiatives and prerogatives.

Specifically, any plan to address public debt must:

- Contain an examination of all possible avenues for deficit reduction, including
discretionary spending, entitlement and mandatory program reform and revenue-related options, enhancement.

- Avoid cost shifts and new unfunded mandates.

- Reduce spending. If there is to be a reduction in federal spending, spending
should be reduced proportionately so that state-federal programs do not carry a
disproportionate share of any deficit reduction actions.

- To the extent that funding to the states is cut, there should be commensurate
relief from obligations imposed by federal laws, regulations, and practices.

- Provide a fiscal analysis of the potential intergovernmental and federalism
implications of any recommended actions.

Critical deficit reduction principles include:

- Unfunded federal mandates: Impose no new unfunded federal mandates and
address existing unfunded mandates; expand the definition of an
unfunded mandate to include new conditions of grant aid; broaden application
of UMRA; and conduct UMRA analysis of any recommendations.

- Medicaid: Fund fiscal impact of any maintenance of effort requirements;
establish countercyclical trigger for enhanced Medicaid federal match in
economic downturns/recessions; enhance program flexibility.

- Economic investments: Proven and effective public works programs, such as
those for surface transportation and environmental state revolving fund
programs, should be continued at funding levels sufficient to continue the
economic benefits they provide. Also, proven and effective programs serving
low-income populations should be held harmless from spending reductions.
• Preemption: State authority should be upheld in areas such as medical malpractice and tort law and public employee participation in Social Security and Medicare.

• Retain tax-exempt financing of state and local government bonds.

NCSL looks to collaboratively work with both Congress and the Administration as partners and welcomes the opportunity to address the nation’s fiscal challenges.
December 1, 2017

The Honorable Robert Dvorsky, Iowa
The Honorable Julie Stokes, Louisiana
Co-Chairs, NCSL Budgets and Revenue Committee

Dear Senator Dvorsky and Representative Stokes:

On behalf of NCSL’s Executive Committee Task Force on State and Local Taxation and at the special request of a longtime Task Force member, the Task Force approved a motion at its recent meeting in Miami, Florida on November 17-18 to send this letter to NCSL’s Standing Committee on Budgets and Revenue requesting discussion of NCSL’s policy position on the State and Local Tax (SALT) deduction at its upcoming meeting in December in light of the current tax reform efforts at the federal level.

Please note that as part of our discussion, the Task Force was informed and understood that NCSL’s Rules of Procedure required that the introduction of new policy directives, resolutions and amendments to existing policy directives for the NCSL Capitol Forum had passed (November 13), it would not be possible at the meeting for the committee members to consider any proposal to alter the existing policy directive which states NCSL’s position of preserving the state and local income tax, sales tax and property tax deductions for federal income tax purposes. Although the Task Force understands that NCSL cannot procedurally reconsider NCSL’s position on Tax Reform at the upcoming meeting, we want to ensure that state legislators’ views of tax reform are fully considered as NCSL continues to advocate its adopted position on tax reform before Congress.

The Task Force also acknowledges that during the 2017 NCSL Legislative Summit in Boston, Massachusetts, NCSL’s position to preserve the federal State and Local Tax deduction in federal tax reform was unanimously readopted by the NCSL Budgets and Revenue Committee and unanimously by the full conference during NCSL’s Annual Business Meeting. This vote reaffirmed NCSL’s position to preserve the State and Local Tax deduction, which it has had since 1987.

During our meeting in Miami, the Task Force held two sessions concerning the pending tax reform efforts at the federal level and the impact of the elimination of the SALT deduction on state and local governments and middle class taxpayers. At the conclusion of the first session, Senator Dwight Cook from North Dakota stated his concern that the position approved during the Annual Business Meeting could “send the message that makes it look like every state supports” it. He stated that since NCSL met in August, text of federal tax reform has been released which eliminated the SALT deduction. As some states may have changed their position on the SALT deduction since the introduction, Senator Cook believes that NCSL should revisit its policy position of preserving the SALT deduction as the position may not now necessarily represent the views of every state.
Therefore, it is the request of the State and Local Tax Task Force that the Budgets and Revenue Committee provide an opportunity during your meeting at the NCSL Capitol Forum to discuss NCSL’s position on the elimination of the state and local tax deduction.

Thank you for your consideration of this request and please let us know if you have any questions.

Sincerely,

Senator Pam Althoff, Illinois
Representative Chris Perone, Connecticut
Co-Chairs, NCSL Task Force on State and Local Taxation

CC: The Honorable Joyce Peppin, Minnesota
     The Honorable Sally Jameson, Maryland
     Co-Chairs, NCSL Standing Committees