



D.C. POLICY
CENTER

A reader on the road to economic recovery

What we have learned from other cities and states
October 6, 2020

As the world enters the sixth month of closures and job losses due to COVID-19, the District, like many other jurisdictions, is looking for policies that will lead their residents and businesses toward economic recovery.

This document examines responses to the pandemic by the District and by other cities around the world, including short- and long-term policies to aid recovery, actions proposed to preserve budget gaps, tenant- and landlord responses to changes in commercial real estate, and factors jurisdictions are considering for longer-term recovery.

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Introduction

As the world enters the seventh month of closures and job losses due to COVID-19, many jurisdictions, including the District of Columbia, are considering and adopting both short-term and long-term policies to cushion the initial shocks, aid residents and businesses through depressed economic activity, and pave a road to recovery.

First and foremost, the return to normal economic activity COVID-19 will depend on the availability of a cure or a vaccine. Until then, the District will be able to begin some form of recovery only if it can show that leaving home and coming to D.C. as a commuter or visitor is safe. Accordingly, there is great focus on designing short-term policies to help the District safely open schools and places of business. Policy implementation will require that the disease spread is sufficiently contained to move to the development and publication of Phase III guidelines, as well as the implementation of strong testing and contact tracing programs.

The District relies most heavily on income taxes for revenue, making job protection and creation essential to recovery. By the end of August, the pandemic-induced recession had reduced jobs in the District by 58,400 (and private sector jobs by 62,700),¹ undoing six years of private sector job growth. While half of the city's workforce can telework, many have become unemployed and are facing intense financial strain. Unemployed residents of the District [are disproportionately](#) Hispanic, young, with minor children, and previously employed in the food and hospitality sectors.

Return to work is remains a significant roadblock on the path to recovery. Many D.C. residents who are unemployed [have dropped out of the labor force](#). Some have done so because they must take care of children or elderly at home, some because they are worried that they will get sick and make others sick, and some because they have lost hope that they will find a job. Further, many who have kept their jobs are primarily working from home. An estimated [5 percent](#) of traditional office workers are going to work, compared to [approximately 24 percent](#) in the entire metro region. Lack of commuters and tourists are depressing street level activity.

¹ Seasonally adjusted, based on [the State and Area Employment, Hours, and Earnings](#) data provided by the Bureau of Labor Statistics.

Many jurisdictions, including the District, are also contemplating policies to create a recovery that is inclusive. That could require an intentional plan with multiple goals and metrics. For example, after the 1997 Revitalization Act, the District formed an economic recovery plan, [The Economic Resurgence of Washington, DC: Citizens Plan for Prosperity in the 21st Century](#). This plan laid out 40 policies that would help the District energize its economy, focusing on growing private sector businesses and jobs; educating and training a quality local workforce; rebuilding and strengthening low income neighborhoods; increasing business downtown; attracting and retaining residents; and promoting equitable economic prosperity and smart growth (for example, connecting Washington DC residents to metropolitan jobs with transit linkages).

Today, with businesses and the commercial real estate sector signaling distress, the District faces many of the same challenges. For the District to be competitive both nationally and regionally, it will have to once again develop plans that make the city an attractive destination for raising families or starting businesses. While the timeline for a COVID-19 vaccine is unclear, it is never too early to formulate post-pandemic recovery policies that can help retain existing businesses, attract new ones, increase employment, and reduce poverty.

This document examines responses to the pandemic in the District and in other cities across the world. The first section looks at what short- and long-term policies the District and other localities have put in place to aid recovery including public health interventions, direct aid to residents, and aid to businesses. The second section lists revenue interventions states and localities have considered—and sometimes adopted—in response to the fiscal shocks from COVID-19.² The third section outlines potential longer-term economic impacts of COVID-19 on cities and urban employment centers. The fourth and final section concludes with a review of what other jurisdictions are contemplating as they develop their long-term recovery strategies.

² Each jurisdiction had different goals and faced different constraints in considering tax hikes. Some—like California—are faced with close large budget gaps without having to worry too much about interjurisdictional competition.

Relief interventions and path to recovery

Many cities facing similar challenges have put together task forces and plans to aid recovery. For this report, we reviewed recovery plans from 13 cities in 9 US states, as well as 10 international cities.³ These plans include both short-term actions that are designed to provide financial stability to households and small businesses; and longer-term policies to address the historic economic impact of systemic racism.

DC Short-Term Relief Initiatives

The District's short-term relief initiatives seek to mitigate risk factors associated with the recent economic downturn. (see details in Appendix 1)

Public health interventions undertaken by the District:

- Provided [free](#) COVID-19 testing at sites across the city
- Expanded Medicare [coverage](#) of telemedicine services
- Guaranteed [paid family leave](#) for those living with or caring for individuals who have contracted COVID-19
- Established [Contact Trace Force](#) to help track and mitigate disease spread
- [Closed](#) roads to traffic to enable recreation. [New York City](#) enacted a similar policy.

Direct assistance to residents:

- [Tenant-Based Rental Assistance Program](#) to support 200-400 low-income renters for more than 6 months
- [COVID-19 Housing Assistance Program](#), for low-income renters

³ 9 US states: California, Colorado, Georgia, Illinois, Massachusetts, New Jersey, New York, Utah, Virginia

13 US cities: Boston, Chicago, Denver, Detroit, Fort Worth, Los Angeles, Nashville, New Orleans, New York City, Oakland, San Francisco, Santa Monica, Seattle

10 international cities: Amsterdam (Netherlands), Barcelona (Spain), Bilbao (Spain), Copenhagen (Denmark), Lisbon (Portugal), Madrid (Spain), Milan (Italy), Paris (France), Rio de Janeiro (Brazil), Tokyo (Japan)

- [Ban](#) on residential and commercial eviction due to missed rent payments during the pandemic. [San Francisco](#) enacted a similar policy.
- [Financial aid](#) for families struggling to make utility payments
- [Suspension](#) of utility stoppages
- Expansion of [internet coverage](#) to support schools and families
- [Provided computers to students](#) at no cost

Fiscal support to business community:

- [Deferral](#) of corporate taxes
- [Grants](#) through the Small Business Recovery Microgrant Program
- [Streatery Winter-Ready](#) grants program (launched September 21) offers \$6,000 to District eateries purchasing equipment for winter-weather outdoor dining
- [Childcare Provider Relief](#) grants for childcare facilities
- [Hospitality and tourism](#) industry relief package, including funds specifically reserved for undocumented workers
- [Utility payment relief](#) for non-profits and businesses
- Publication of a [vendor-purchasing plan](#) aimed at supporting woman- and person-of-color-owned businesses

Private sector deregulation:

- [Allowances](#) for outdoor dining on curbs and in parking spaces (streateries and parklets)
 - [Permitted sale](#) of to-go alcoholic beverages
- Working to eliminate insurance requirements for outdoor spaces.

National and international short-term relief initiatives

When considering additional economic interventions, the District could look to some of the following creative initiatives pursued in other US and international cities.⁴ (see *details in Appendix 2*)

Public health interventions:

- [Virginia, others](#): opt-in COVID-19 tracing app alerts users when they could have been exposed to COVID-19
- [Paris \(France\)](#): developed app, Covidom, to monitor self-quarantined patients
- [New York City](#): mandatory periodic testing at public schools
- [Amsterdam \(Netherlands\)](#): developed a telemedicine app, Corona. App, range scaled via partnerships with hospitals and telehealth providers
- [Denver](#): free PPE to small businesses and non-profits
- [Madrid \(Spain\)](#) and [Paris \(France\)](#): free PPE at key public transit nodes
- [San Francisco](#): made sanitizers available on transit; cleaning rail cars more frequently
- [Rio de Janeiro \(Brazil\)](#): proposed distinct work schedules for each sector, allowing commuting without overcrowding public transit
- [Chicago](#): engaged a bikesharing partner to offer discounts to new members

Direct assistance to residents:

- [Chicago](#): prohibited employer retaliation against workers complying with stay-at-home orders
- [Detroit](#): restored water services to households subject to stoppages due to failure to pay bills. [Several states](#) have elected to halt shutoffs.
- [New Orleans](#): rent subsidies for families unable to afford payments

⁴ The following sites have collected information about exemplary COVID-19 economic recovery initiatives undertaken in cities and states around the world:

OECD, City Policy Responses: <http://www.oecd.org/coronavirus/policy-responses/cities-policy-responses-fd1053ff/#annex-d1e8712>

Institute for Local Self-Reliance: <https://ilsr.org/information-on-covid-19-small-business-assistance-programs/>

- [Fort Worth](#): guidance for local workers to navigate the unemployment claim process
- [Los Angeles](#): centralized web portal to connect displaced workers to businesses with immediate hiring needs

Fiscal support to business community:

- [Boston](#), [Seattle](#): relief funding for artists and creative workers.
- [Tokyo \(Japan\)](#): subsidies to help small businesses adopt telework technologies
- [Utah](#): rent and mortgage relief grants for small businesses. The DC Council passed a similar bill authorizing \$100 million funding, but the money for this bill has not been found yet.
- [Milan \(Italy\)](#): support to freelancers equipping to transition to e-work
- [Lisbon \(Portugal\)](#): tax incentives for short-term renters to place homes on long-term market
- [Madrid \(Spain\)](#): tax breaks to businesses that retain employees through year-end
- [Copenhagen \(Denmark\)](#): accelerated invoice payments to procurement partners, to preserve company liquidity
- [Barcelona \(Spain\)](#) issued a decree to guarantee the continuity of public contracts, protecting procurement partners and preserving jobs

Alternative support to business community:

- [Seattle](#): free business consultations for commercial lease amendments
- [Bilbao \(Spain\)](#) and [Lisbon \(Portugal\)](#): tele-consulting services for small- and medium-sized enterprises

Private sector deregulation:

- [Santa Monica](#): revised land use and zoning regulations to create greater flexibility for businesses struggling to stay open

Preparing Long-Term Relief Efforts

In early months of the pandemic (beginning in April), the [ReOpen DC Advisory Group](#), brought public and private stakeholders together, and defined sector-based logistical

details of the District's immediate reopening plan including defining stages 1-4 of recovery.

As municipalities grapple with the immediate implications of the pandemic, longer-term relief efforts are still taking shape. The District has created [DERT \(District Economic Recovery Team\)](#), to help design the city's long-term strategy. DERT is a multi-agency team housed at the office of the Deputy Mayor for Planning and Economic Development. The team will work with non-government entities to plan long-term support to local business, labor, and resident constituencies rebuilding post-pandemic.

Similar task forces across the country unite public and private sector leaders in post-pandemic rebuilding. Public sector participants tend to come from citywide economic development agencies. Business voices often hail from development companies, chambers of commerce, and major local firms. Similar economic recovery teams have been organized in [Baltimore](#) (Business Recovery Advisory Council), [Boise](#) (Economic Recovery Task Force), [Boston](#), [Chicago](#) (Recovery Task Force), [Los Angeles](#) (Economic Recovery Task Force), [Newark](#) (Reopening and Recovery Strikeforce), [New York](#) (Recovery Strategy Group), [Oakland](#) (Economic Recovery Advisory Council), [Portland](#) (Prosper Portland Economic Recovery Task Force), and [San Francisco](#) (Economic Recovery Task Force), among others.

Most cities have yet to precisely define long-term recovery strategies. That said, local guidance documents shared nationally and internationally reference several common themes, with certain policy initiatives worth highlighting:

- [Vienna \(Austria\)](#): will build 1,000 new public housing units over the next several years
- [Milan \(Italy\) and Paris \(France\)](#): will work towards creating 15-minute cities, in which essential goods and services are within 15 minutes of all residents

Tax proposals in DC and elsewhere

The District's tax revenue has been significantly dampened by COVID-19. Initially, the city was able to fill [the gap created by revenue losses](#) by a mix of budget cuts (approximately \$190M) and the use of its rainy-day funds (approximately \$1.45B over fiscal years 2020 and 2021) buying itself two-years of stability. The [latest revenue estimates](#) from the Chief Financial Officer suggest that recovery would be slower than initially anticipated: the CFO now expects further reductions in tax collections of approximately \$200M each year in the financial plan period, beginning fiscal year 2021.

Other cities and states had to turn to tax increases [to make up for the large projected budget deficits](#). For example, California is projecting a 16 to 21 percent decline in revenues, New Jersey is projecting an 18 percent decline, and New York State, 13 percent (D.C. projected decline was about 4 percent of local revenue).

City budgets have been even more vulnerable, especially in cities that rely heavily on sales taxes. On average, [cities project a 13 percent decline in revenues](#), while face increasing cost pressures from COVID-19 related needs such as economic relief efforts, and spending related to health emergency measures.

In this section we provide a list of tax proposals considered by cities and states across the country, but we do not recommend adaptation of these measures in D.C., given the risks associated with raising taxes, and the weaker fundamentals, which can be related to longer term shifts away from urban employment centers (next section).

Tax proposals considered and adopted in DC

The District adopted several revenue initiatives which collectively generated around \$39 million in fiscal year 2021 and approximately \$45 million in the outyears. Most of this additional revenue has been earmarked [for COVID-related spending](#) such as school-based mental health support, rent assistance, and homelessness programs.

These include:

- Reduced tax break to [technology](#) companies

- Expanded the [personal income tax base](#) to include the income derived from sale of prewritten and canned software
- Expanded [the unincorporated franchise tax base](#) to include gains from a sale or other disposition of assets, even if such sale results in the termination of an unincorporated business.
- Delayed a corporate income tax deduction which was promised to publicly traded companies that experienced an increase in a combined group's net deferred tax liability when they implemented combined reporting requirements in 2011.
- Reduced the amounts exempted from the estate tax from \$5.7 million to \$4 million.

The District recently considered but [declined](#) to raise taxes on wealthier residents earning over \$250,000 in annual income. A proposal to tax [sales](#) of advertisements and personal information was similarly rejected. The city also changed the way it taxes motor fuel sales, but the tax revenue from the gas tax is dedicated to the Highway Trust Fund (with a newly added surcharge supporting the capital budget) and therefore does not impact the operating expenditures.

National and International Solutions

Cities around the country have been confronting similar revenue challenges. This section includes listed policy proposals being considered and implemented in other jurisdictions, some of which resemble the District's own initiatives. *(see details in Appendix 3)*

Themes that emerge across the proposals listed below include:

- Increased personal taxation of wealthy residents, which many liberal and some conservative lawmakers have supported
- Increased corporate taxation of large businesses
- Hesitation to increase dependence on sales tax, particularly levied against necessities

Personal taxation:

- [New Jersey](#): tax hike aimed at millionaires
- [New York](#): considering a tax on multimillionaires
- [California](#): considering progressive tax hikes on incomes over \$1 million
- [Massachusetts](#): has seen calls for personal income taxes hikes
- [Illinois](#): considering constitutional amendment to establish progressive income tax instead of flat tax

Corporate taxation:

- [New York](#): legislators calling for taxation of tech giants
- [Seattle](#): tax on businesses spending over \$7 million annually on payroll
- [California](#): delaying tax breaks for medium-sized and large businesses
- [Massachusetts](#): calls for personal income taxes hikes
- [Oakland](#): considering replacing flat corporate tax with progressive system
- [San Francisco](#): considering Overpaid Executives (CEO) tax

Sales taxation:

- [Chicago](#): earned almost \$53 million in the first six months of marijuana taxation
- [Georgia](#): considering raising taxes on cigarettes
- [Colorado](#): raising taxes on nicotine and vaping products

Property taxation:

- [Nashville](#): 34% property tax increase to finance education
- [Chicago](#): may raise property taxes
- [California](#): may eliminate restrictions on commercial real estate taxes (Prop 15)

Impact of the pandemic on cities

The rapid shift to working from home has greatly disrupted the commercial real estate sector and has led companies around the world to reevaluate their post-pandemic workplace requirements. There are not enough economic data to make definitive observations on how the pandemic is changing the attractiveness of cities. However, there is an increased expectation that the impacts of the pandemic on the workplace—including telecommuting becoming the norm—will linger over time. Below, we present some information on how COVID-19 is perceived to impact cities, and how landlords, tenants, and employers are responding to the changing workplace conditions, both in the DC region and nationwide.

Lease amendments and concessions

- [Some landlords](#) in the DC office market have turned to concessions and allowing for a termination clause and shorter leases
- [Retail landlords](#) are including pandemic languages in new leases, such as deferment of rent, among other concessions designed order to attract and retain tenants
- Office space providers such as WeWork, are now offering [“On Demand” workspaces](#) in Manhattan and Brooklyn with low rates
- The [majority](#) of those making lease renewal decisions say that they approve of their landlords’ and property managers’ responses to the pandemic
- The health crisis has [accelerated the trend](#) towards shorter leases for office space

Effect on vacancy, availability, and demand

- The availability of office spaces in the District is [expected to remain higher](#) than pre-COVID-19 levels and will continue to increase in the short term. Since April, tenants have put an estimated 500,000 square feet of space on the market for sublease, bringing the sublease availability rate to the [highest level since 2013](#)

- The District's office vacancy rates [passed 15 percent](#) in the third quarter of 2020. There were [some bright spots](#), but analysts expect things to get worse before they get better
- A recent [CBRE report](#) found that net absorption in the U.S. office market fell to nearly 22 million negative square feet in the second quarter – a level not seen since the Great Recession
- Retail closures and vacancies in [downtown D.C.](#) have been greatly exacerbated by the pandemic
- [Mixed-use projects](#) with retail and office face great challenges due to the pandemic
- While the pandemic has slowed the pace of construction, developers in the District have [continued to pitch](#) for pre-leasing of new office and retail projects
- The health crisis continues to raise questions about the [demand for larger offices](#), especially for tech companies, despite some recent lease deals

Return to the workplace

- Building owners across the District have been [preparing](#) for the return of office workers through new sanitation protocols, automation and improved air filtration systems
- Companies across the country have been [pushing back their timelines](#) for returning employees to offices.
- [Hard-pressed landlords in New York](#) have been pushing the city's biggest employers to return to work.
- As offices reopen, [concerns about exposure](#) have led some employers to adopt strict measures such as banning the use of public transport

Rent shortfalls

- Major retail bankruptcies and store closures have led to tenants [withholding](#), and landlords writing off, large rent payments
- [Lenders are exposed](#) as landlords grapple with losses from rent abatements and renegotiations

- COVID-19 regulations have led to changing [landlord-tenant dynamics](#)

Office flight and de-densification

- According to a [KPMG survey](#), 70 percent of CEOs expect to reduce their office footprint in the long term
- Top firms such as [PwC](#), [Schroders](#), and [JPMorgan](#) have signaled a permanent change to a hybrid office model, where employees can choose to work from home. Other large companies, including Facebook, Twitter, Quora, Zillow and Shopify have made [similar announcements](#) in recent months
- Companies have started to [reconfigure](#) the workplace to adapt to a new post-pandemic office
- Fallout from the pandemic is expected to lead companies to [opt for lower-density](#) workplaces, reversing the trend of densification

DC relief recommendations

Looking toward the future, the District should focus on the following topic areas:

Health:

- Expanding access to physical and mental health services. Disparities in COVID-19 death rates expose underlying disparities in health outcomes and disease rates. Prior to the current pandemic, the life expectancy for residents in Ward 8 was 15 years shorter than for residents in Ward 3 due to differences in access to quality care and social determinants of health. Telemedicine may increase healthcare access for some underserved populations, but efforts must be made to have these services covered by insurance and to expand internet access.
- Mandating testing for businesses. The local economy will not recover until workers and clients can interact in consistently safe environments. Requiring regular COVID-19 testing will allow business leaders and regulators to monitor the disease risks associated with in-person business operations. Such monitoring could inform continuing efforts to craft prudent scheduling for the resumption of economic activity.
- Mandating testing at schools and universities. New York City will mandate pool testing in public schools when in-person learning resumes, but the policy has

received great pushback from parent groups. Politics aside, mandatory testing would enable school administrators and medical professionals to detect student and teacher COVID-19 cases efficiently, mitigating schoolwide outbreaks.

- Expanding testing capacity across the city. The District should consider additional, long-term investments in testing capacity that would increase the availability of tests, the number of testing locations, and the speed of test result reporting. Public investments aside, the District could create conditions conducive to the broadening of private testing capacity by reducing regulatory barriers to pop-up testing hubs.
- Coordinating with large office providers to support tracing efforts. Office buildings could, for instance, collect contact information for all visitors. Were COVID-19 cases discovered within buildings, detailed visitor records could help reach individuals potentially exposed to the virus.

Support to the business community:

- Continuing to support businesses, making the District a desirable location for residents and businesses. Maintaining levels of service and a friendly business environment will help protect commercial economic activity, jobs, and reduce office vacancies in the future.
- Investing and supporting small, woman-owned, and person-of-color-owned businesses through reduced barriers, financial and operational support. Local universities may be partners in providing operational and financial support to small businesses.
- Removing use restrictions and Certificate of Occupancy requirements for the next year in order for commercial spaces to be transformed into alternative uses such as day care or swing space for classrooms.
- Developing a target for office occupancy or commuter presence. At present, office occupancy numbers are difficult to ascertain. That said, mobility data suggest that time at the workplace has declined by 60 percent; some landlords are reporting occupancy as low as 5 percent. Tracking office occupancy and commuter presence would help the District monitor its reopening efforts and plan for longer-term changes in work arrangements across the region.

Resident assistance:

- Preparing District residents to join the workforce. There are more jobs in the District than there are residents, and two-thirds of the jobs are held by commuters from Maryland and Virginia. Disparities in education and experience make many of these jobs unattainable for District residents, highlighting the need for improved educational and workforce training outcomes, especially for the District's low-income, Black, and Hispanic residents. Having a population of residents with high educational attainment and skills will also protect the region from automation-related job losses in the future. Immediately, web portals, such as those built in other cities, could connect residents to businesses with immediate hiring needs.
- Supporting renters and homeowners straining to stay in their homes. Recovering from loss of housing will be slower and more devastating for residents than will be recovery from temporary job loss. Solutions could include funds for renters, incentives for landlords to reduce or forgive payments, or guidance and financial support for those temporarily unable to pay mortgages.

Transit:

- Maintaining and expanding public transit. Today's Metro and bus ridership are down 80-90 percent and 50-60 percent, respectively, in comparison to this time in 2019. Funding to maintain service is essential to its preservation. For ridership to increase again, the public must believe public transit is safe. As such, public information about ventilation, air replacement, and sanitation must be communicated. The city could also compare health risks associated with public transit to risks associated with other daily activities, like being in a restaurant or an office building.
- Facilitating and incentivizing commuters. Workers, perhaps apprehensive about entering crowded spaces, have largely stopped commuting via public transit over the past seven months. The city could consider freezing parking taxes for the duration of the pandemic, which would encourage commuting via private car—an important step towards getting workers back into their workplaces.

Regional coordination:

- Coordinating with policymakers and business leaders in adjacent Maryland and Virginia jurisdictions. DC, Maryland, and Virginia communities are deeply connected socially, professionally, and via transit networks. As such, the city is unlikely to move beyond the pandemic—in either public health or economic terms—before neighboring jurisdictions recover. A unified pandemic recovery effort could be conducive to a more dynamic regional economic rebound.

Appendix

Local Pandemic Relief Efforts

Type	Policy	Jurisdiction	Details	Deal reached?
Fiscal support to business community	Tax relief	DC	<ul style="list-style-type: none"> • Interest and penalties eliminated (as of March 17) on sales and use taxes due in early 2020 	Y
	Grants	DC	<ul style="list-style-type: none"> • \$25 million Small Business Recovery Microgrant Program (launched March 17) offered \$1,000-\$14,000 to self-employed and small businesses 	Y
		DC	<ul style="list-style-type: none"> • \$4 million Streatery Winter-Ready Grant Program (launched September 21) offers \$6,000 to District eateries purchasing equipment for winter-weather outdoor dining 	Y
		DC	<ul style="list-style-type: none"> • \$5 million Childcare Provider Relief program offers \$2,091-\$17,889 grants to childcare facilities 	Y
	Relief package	DC	<ul style="list-style-type: none"> • \$5 million for hospitality and restaurant recovery • \$5 million for hotel recovery • \$5 million for undocumented workers • \$3 million for destination marketing, to attract visitors 	Y
Utility relief	DC	<ul style="list-style-type: none"> • As of March 17, disconnections prohibited and late fees waived 		

Type	Policy	Jurisdiction	Details	Deal reached?
Private sector deregulation	Procurement agreements	DC	<ul style="list-style-type: none"> • Publication of vendor-purchasing plan aimed at supporting woman- and person-of-color-owned businesses 	Y
	Use allowances	DC	<ul style="list-style-type: none"> • Expanded allowances for outdoor dining on curbs and in parking spaces (streeteries and parklets) 	Y
	Alcohol licensing	DC	<ul style="list-style-type: none"> • Permitted sale of to-go alcoholic beverages 	Y

Non-Local Pandemic Relief Efforts

Type	Policy	Jurisdiction	Details	Deal reached?	
Public health interventions	Tracking	Virginia (state)	<ul style="list-style-type: none"> • Opt-in Covidwise tracing app alerts users who could have been exposed to COVID-19 • Based on Google/Apple technology • Similar technology subsequently adopted in Nevada, California, Washington, Oregon, others 	Y	
		Paris (France)	<ul style="list-style-type: none"> • Adopted Covidom, an app to monitor self-quarantined patients 	Y	
	Testing	New York City	<ul style="list-style-type: none"> • Mandatory, randomized monthly testing for 10-20% of students attending public schools for in-person instructions 	Y	
	Telemedicine	Amsterdam (Netherlands)	<ul style="list-style-type: none"> • Adopted Corona, a telemedicine app • Geographic range expanded via partnerships with hospitals and telehealth providers 	Y	
	PPE distribution		Denver	<ul style="list-style-type: none"> • Distributing 4,000 free PPE to small businesses with >25 employees • Public-private partnership worth \$1.5 million in federal emergency funds 	Y
			Madrid (Spain)	<ul style="list-style-type: none"> • Free PPE distributed at key public transit nodes 	Y
Paris (France)			<ul style="list-style-type: none"> • Free PPE distributed at key public transit nodes 	Y	

Type	Policy	Jurisdiction	Details	Deal reached?
	Transit/ crowding	San Francisco Rio de Janeiro (Brazil) Chicago	<ul style="list-style-type: none"> • Sanitizer available on public transit • Public transit vehicles cleaned more regularly • Mayor has suggested developing distinct working schedules and commuting times for each industry, to avoid transit overcrowding • Temporary partnership with bikeshare provider, Divvy • 50% discounts on bikeshare memberships; 66% on short-term rentals • Free bikeshares for healthcare personnel 	Y Y
Direct resident assistance	Worker protection	Chicago	<ul style="list-style-type: none"> • Prohibited employer retaliation against workers complying with stay-at-home orders 	Y
	Utility assistance	Detroit	<ul style="list-style-type: none"> • Restored water services for households subject to stoppages due to unpaid bills 	Y
	Housing subsidy	New Orleans	<ul style="list-style-type: none"> • \$10.4 million in state funds towards local rental and utility subsidies for financially strained tenants • Included funding for shelter expansion and rehabilitation 	Y
	Unemployed assistance	Fort Worth	<ul style="list-style-type: none"> • Issued online guidance to workers navigating the unemployment claims process 	Y
	Job-search assistance	Los Angeles	<ul style="list-style-type: none"> • Launched online portal to connect displaced workers to businesses with immediate hiring needs 	Y
	Grants	Boston	<ul style="list-style-type: none"> • \$500 grants to individual artists financially affected by COVID-19 	Y

Type	Policy	Jurisdiction	Details	Deal reached?
Fiscal support to business		Seattle	<ul style="list-style-type: none"> • \$100,000 in direct relief for artists and creative workers, funded by partnerships with 2 private organizations • \$1 million Arts Stabilization Fund to invest in cultural organizations 	Y
		Tokyo (Japan)	<ul style="list-style-type: none"> • Subsidies for small businesses adopting telework technologies • \$40 million COVID-19 Commercial Rental Assistance Program (created April 30) offers rent and mortgage relief to small businesses 	Y
	Rent/mortgage subsidy	Utah (state)	<ul style="list-style-type: none"> • Initially, grants up to \$10,000 made available to 1,630 firms with <100 employees • Following early success, program expanded to businesses with <250 employees; grant ceiling raised to \$30,000 • Applications open until funding depleted. 	Y
	Loans	Milan (Italy)	<ul style="list-style-type: none"> • Loans up to €15,000 for freelancers transitioning to telework 	Y
	Tax break	Lisbon (Portugal)	<ul style="list-style-type: none"> • Under Renda Segura (Secure Income) Program, municipality offers €450-€1,000/month for 5-year rentals of homes currently on the short-term market • Homes given to low-income families • Revenue is property and capital gains tax-exempt for landlords 	Y

Type	Policy	Jurisdiction	Details	Deal reached?
	Expedited payment	Madrid (Spain)	<ul style="list-style-type: none"> • 25% reduction in real estate, business activity taxes for commercial, leisure, and hospitality businesses that retain employees 	Y
		Copenhagen (Denmark)	<ul style="list-style-type: none"> • Accelerated DKK 600 million in invoice payments to 4,500 procurement partners • Program aimed at preserving supplier liquidity 	Y
		Barcelona (Spain)	<ul style="list-style-type: none"> • Mayoral decree guaranteed continuity of public contracts with procurement partners • Public works contracts excluded, given public health constraints 	Y
Alternative support to business community	Consulting	Seattle	<ul style="list-style-type: none"> • Free consultations to answer commercial lease questions for small businesses and nonprofits with <50 employees 	Y
		Bilbao (Spain)	<ul style="list-style-type: none"> • Free consultations from Bilbao City Council for SMEs and self-employed people • Received 510 inquiries in 10 days 	Y
		Lisbon (Portugal)	<ul style="list-style-type: none"> • Specialists (banking, finance, consulting, communication, legal) available to advise small businesses 	Y
Private sector deregulation		Santa Monica	<ul style="list-style-type: none"> • Extended 1-year time limit for when legal, non-conforming use is considered "abandoned" for restaurants and retail. • Increased parking allowance for change of use (intended to remove parking as a potential barrier in establishing a 	Y

Type	Policy	Jurisdiction	Details	Deal reached?
			<p>new business)</p> <ul style="list-style-type: none"> • Encouraged flexibility in change of use, the proposed amendments were adopted 	

Revenue-raisers

Type	Policy	Jurisdiction	Details	Deal reached ?
Personal taxation	Millionaire income tax	New Jersey (state)	<ul style="list-style-type: none"> • Raised tax rate on income >\$1 million from 8.97% to 10.75% (10.75% is current rate for income >\$5 million) • Expected to raise \$390 million 	Y
		New York (state)	<ul style="list-style-type: none"> • Raised tax rate for income >\$5 million to 9.32%; >\$10 million to 9.82%; >\$100 million to 10.32% • Highest state income tax bracket currently 8.82% 	N
		California (state)	<ul style="list-style-type: none"> • Added 1% surcharge to gross income >\$1 million; 3% on income >\$2 million; 3.5% on income >\$5 million • Top marginal tax rate currently 13.3% 	N
	Income tax hike	Massachusetts (state)	<ul style="list-style-type: none"> • University of Massachusetts economists suggest raising personal and corporate income taxes by 1% • Together, hikes could raise \$2.68 billion 	N

Type	Policy	Jurisdiction	Details	Deal reached ?
	Increased progressivity of income tax	Illinois (state)	<ul style="list-style-type: none"> • State constitution currently calls for flat income tax • Constitutional amendment would create graduated income tax 	N
Corporate taxation	Industry-specific taxation	New York (state)	<ul style="list-style-type: none"> • Possibility of taxing tech giants that have thrived throughout pandemic • Graduated payroll tax for business with payroll expenses >\$7 million 	N
	Payroll tax	Seattle	<ul style="list-style-type: none"> • Exemptions for public entities, grocery, gas, liquor businesses • 10-year sunset provision 	Y
	Tax break deferral	California (state)	<ul style="list-style-type: none"> • Delayed tax breaks for medium and large businesses • Expected to yield \$4.4 billion 	Y
	Income tax hike	Massachusetts (state)	<ul style="list-style-type: none"> • University of Massachusetts economists suggest raising corporate and personal income taxes by 1% • Together, hikes could \$2.68 billion 	N
	Increased progressivity of income tax	Oakland San Francisco	<ul style="list-style-type: none"> • Graduated income tax: 0.06% on gross receipts <\$1 million; maximum rate of 0.335% • Current flat tax on income is 0.06% • Progressive gross receipts tax surcharge: 0.1% for firms with executive compensation ratios >100:1, up to 2% for executive compensation ratios >1,000:1 	N

Type	Policy	Jurisdiction	Details	Deal reached ?
Sales taxation	Sin tax	Chicago	<ul style="list-style-type: none"> • \$53 million revenue from inaugural 6 months of marijuana tax 	Y
		Georgia (state)	<ul style="list-style-type: none"> • Raise cigarette tax from 37 cents/pack to \$1.35 	N
		Colorado (state)	<ul style="list-style-type: none"> • Raise cigarette tax gradually from 84 cents/pack to \$19.94/pack by 2021 and 2.64/pack by 2027 • Start taxing nicotine and vaping products at 30% by 2021, and at 62% by 2027 	
Property taxation	Property tax increase	Nashville	<ul style="list-style-type: none"> • Raise property taxes from 0.03155% of assessed value to 0.04221% of assessed value (34% increase) 	Y
		Chicago	<ul style="list-style-type: none"> • Mayor would not rule out property tax increase to cover budget shortfall 	N
		California (state)	<ul style="list-style-type: none"> • Proposition 13 would remove commercial property tax cap at 1% of assessed value with <2% annual increases • Exemptions for <\$3 million properties 	N