

From: [Clardy, Alex](#)
To: [Noble, Ben](#); [Sawant, Kshama](#); [Katie Wilson](#); [John Burbank](#); [Herbold, Lisa](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); [John Gibson](#); [Eder, Dan](#); [Michael Tamayo](#); [Claire Tonry](#); clairetonry@gmail.com; [Fibbs, Shino](#)
Subject: RE: 2nd Meeting
Date: Thursday, May 04, 2017 4:32:09 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

Hello everyone,

Most everyone has gotten back to me. It looks like Tuesday afternoon will work for most folks, but to accommodate schedule the meeting will start at 4:30pm.

Thank you,

Alex Clardy

Legislative Assistant

Seattle City Councilmember Lisa Herbold, District 1

206.386.1856

P. S. Please feel free to [click on this link](#) to sign up for weekly blog posts!

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From: Clardy, Alex

Sent: Thursday, May 04, 2017 2:50 PM

To: Noble, Ben <Ben.Noble@seattle.gov>; Sawant, Kshama <Kshama.Sawant@seattle.gov>; 'Katie Wilson' <katie@transitriders.org>; 'John Burbank' <john@eoionline.org>; Herbold, Lisa <Lisa.Herbold@seattle.gov>; Liebermann, Rebekah <Rebekah.Liebermann@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; 'John Gibson' <gibsonconomics@comcast.net>; Eder, Dan <Dan.Eder@seattle.gov>; 'Michael Tamayo' <mtamayo@washingtonea.org>; 'Claire Tonry' <clairet@igc.org>; 'clairetonry@gmail.com' <clairetonry@gmail.com>

Subject: 2nd Meeting

Hello everyone,

This is a follow up meeting to the one on April 27 . I am proposing a couple of times for next week, please let me know what works best for you. The meeting will be 45 minutes in length. I would like to send out the final meeting time tomorrow afternoon.

Tuesday the 9th at 4pm

Friday the 12th at 9am

Thank you,

Alex Clardy

Legislative Assistant

Seattle City Councilmember Lisa Herbold, District 1

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From: Michael Tamayo [WA]
To: gibsonconomics@comcast.net; [Clardy, Alex](mailto:Clardy_Alex)
Cc: [Noble, Ben](mailto:Noble_Ben); [Sawant, Kshama](mailto:Sawant_Kshama); [Katie Wilson](mailto:Katie_Wilson); [Burbank, John](mailto:Burbank_John); [Herbold, Lisa](mailto:Herbold_Lisa); [Liebermann, Rebekah](mailto:Liebermann_Rebekah); [Aldrich, Newell](mailto:Aldrich_Newell); [Eder, Dan](mailto:Eder_Dan); [Tonyr, Claire](mailto:Tonyr_Claire); clairetonry@gmail.com
Subject: RE: 2nd Meeting
Date: Thursday, May 04, 2017 4:00:20 PM

I am not available on the 9th in the afternoon, but Friday works.

Katie, John B., and John G. appear to be all be available on the 9th, so if that's the majority the go ahead with the 9th.

Michael S. Tamayo
SEA Vice President
206.283.8443 x115 (office)
206.552.3959 (cell)

From: gibsonconomics@comcast.net [mailto:gibsonconomics@comcast.net]
Sent: Thursday, May 4, 2017 3:41 PM
To: Alex Clardy <Alex.Clardy@seattle.gov>
Cc: Ben Noble <Ben.Noble@seattle.gov>; Kshama Sawant <Kshama.Sawant@seattle.gov>; Katie Wilson <katie@transitriders.org>; Burbank, John <john@eoionline.org>; Lisa Herbold <Lisa.Herbold@seattle.gov>; Rebekah Liebermann <Rebekah.Liebermann@seattle.gov>; Newell Aldrich <Newell.Aldrich2@seattle.gov>; Dan Eder <Dan.Eder@seattle.gov>; Michael Tamayo [WA] <MTamayo@Washingtonea.org>; Tonyr, Claire <clairet@igc.org>; clairetonry@gmail.com
Subject: Re: 2nd Meeting

I could attend either time.

From: "Alex Clardy" <Alex.Clardy@seattle.gov>
To: "Ben Noble" <Ben.Noble@seattle.gov>, "Kshama Sawant" <Kshama.Sawant@seattle.gov>, "Katie Wilson" <katie@transitriders.org>, "John Burbank" <john@eoionline.org>, "Lisa Herbold" <Lisa.Herbold@seattle.gov>, "Rebekah Liebermann" <Rebekah.Liebermann@seattle.gov>, "Newell Aldrich" <Newell.Aldrich2@seattle.gov>, "John Gibson" <gibsonconomics@comcast.net>, "Dan Eder" <Dan.Eder@seattle.gov>, "Michael Tamayo" <mtamayo@washingtonea.org>, "Claire Tonyr" <clairet@igc.org>, clairetonry@gmail.com
Sent: Thursday, May 4, 2017 2:50:20 PM
Subject: 2nd Meeting

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Tuesday the 9th at 4pm
Friday the 12th at 9am

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Alex Clardy

Legislative Assistant
Seattle City Councilmember Lisa Herbold, District 1
206.386.1856

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From: John Burbank
To: [Clardy, Alex](#); [Noble, Ben](#); [Sawant, Kshama](#); [Katie Wilson](#); [Herbold, Lisa](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); [John Gibson](#); [Eder, Dan](#); [Michael Tamayo](#); [Claire Tonry](#); clairetonry@gmail.com
Subject: RE: 2nd Meeting
Date: Thursday, May 04, 2017 3:11:02 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

Yes to all.

From: Clardy, Alex [mailto:Alex.Clardy@seattle.gov]
Sent: Thursday, May 4, 2017 2:50 PM
To: Noble, Ben <Ben.Noble@seattle.gov>; Sawant, Kshama <Kshama.Sawant@seattle.gov>; Katie Wilson <katie@transitriders.org>; John Burbank <john@eoionline.org>; Herbold, Lisa <Lisa.Herbold@seattle.gov>; Liebermann, Rebekah <Rebekah.Liebermann@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; John Gibson <gibsononeconomics@comcast.net>; Eder, Dan <Dan.Eder@seattle.gov>; Michael Tamayo <mtamayo@washingtonea.org>; Claire Tonry <clairet@igc.org>; clairetonry@gmail.com
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206.386.1856

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Cc: [Claire Tonry](#)
Subject: 4th Income Tax Meeting

Your meeting was found to be out of date and has been automatically updated.

Sent by Microsoft Exchange Server

From: [Herbold, Lisa](#)
To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Eder, Dan](#); "[Claire Tonry](#)"; "[clairetonry@gmail.com](#)"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); "[greg.wong@pacificallawgroup.com](#)"; [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); "[Hugh Spitzer](#)"; [Johnson, Julie](#); "[Knoll D. Lowney](#)"; "[Paul Lawrence](#)"; "[Jamie Lisagor](#)"
Cc: [Claire Tonry](#)
Subject: 4th Income Tax Meeting

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To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Eder, Dan](#); "[Claire Tonry](#)"; "[clairetonry@gmail.com](#)"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); "[greg.wong@pacificallawgroup.com](#)"; [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); "[Hugh Spitzer](#)"; [Johnson, Julie](#); "[Knoll D. Lowney](#)"; "[Paul Lawrence](#)"; "[Jamie Lisagor](#)"
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Subject: 4th Income Tax Meeting

Hello everyone,

As discussed today, there will be an additional income tax meeting. The meeting will be from 12:30pm – 2:30pm.

Thank you,

Alex

From: [John Burbank](#)
To: [Herbold, Lisa](#)
Subject: Accepted: 4th Income Tax Meeting

From: [John Burbank](#)
To: [Herbold, Lisa](#)
Subject: Accepted: Income Tax Meeting

From: [John Burbank](#)
To: [Herbold, Lisa](#)
Subject: Accepted: Income Tax Meeting Week 1

From: [John Burbank](#)
To: [Herbold, Lisa](#)
Subject: Accepted: Income Tax Meeting Week 2

From: [Google Calendar](#) on behalf of [Katie Wilson](#)
To: [Johnson, Rob](#)
Subject: Accepted: Katie Wilson, John Burbank @ Thu Jan 26, 2017 10:30am - 11am (PST) (Johnson, Rob)
Attachments: [invite.ics](#)

Katie Wilson
has accepted this invitation.

Katie Wilson, John Burbank

Meet to discuss the Economic Opportunity Institute on a possible progressive income tax measure

When

Thu Jan 26, 2017 10:30am – 11am Pacific Time

Where

Johnson Office (map <<https://maps.google.com/maps?q=Johnson+Office&hl=en>>)

Calendar

Johnson, Rob

Who

• Johnson, Rob

- organizer

• Katie Wilson

- creator

• john@eoionline.org

Invitation from Google Calendar <<https://www.google.com/calendar/>>

You are receiving this courtesy email at the account rob.johnson@seattle.gov because you are an attendee of this event.

To stop receiving future updates for this event, decline this event. Alternatively you can sign up for a Google account at <https://www.google.com/calendar/> and control your notification settings for your entire calendar.

Forwarding this invitation could allow any recipient to modify your RSVP response. [Learn More](#) <<https://support.google.com/calendar/answer/37135#forwarding>> .

From: [John Burbank](#)
To: [Herbold, Lisa](#)
Subject: Accepted: Meet w/ Burbank on Local Privilege Tax on the Wealthy

From: [McLean, Alyson](#)
To: [Bagshaw, Sally](#)
Subject: Accepted: Meeting w/ John Burbank RE: Pathway for an Income Tax in Seattle

From: [John Burbank](#)
To: [Bagshaw, Sally](#)
Subject: Accepted: Meeting with John Burbank Re: Privilege Tax Proposal

From: [John Burbank](#)
To: [Bagshaw, Sally](#)
Subject: Accepted: Phone Call RE: Income Tax

From: [John Burbank](#)
To: [Johnson, Rob](#)
Subject: Accepted: TRU - Income Tax Initiative

From: [John Burbank](#)
To: [Johnson, Rob](#)
Subject: Accepted: TRU - Income Tax Initiative

From: [Google Calendar](#) on behalf of [Katie Wilson](#)
To: [Johnson, Rob](#)
Subject: Accepted: TRU - Income Tax Initiative @ Fri Apr 21, 2017 10:30am - 11am (PDT) (Johnson, Rob)
Attachments: [invite.ics](#)

Katie Wilson
has accepted this invitation.

TRU - Income Tax Initiative

Dear Councilmember Johnson,

Thanks so much for making time for the Town Hall last Thursday. I think people really appreciated your attendance and your remarks. I certainly did!

Can we schedule a meeting sometime in April? It would be good to have a more focused discussion. We'd bring 3-5 people, maybe including one of the attorneys we've been working with.

Best,
Katie

Katie Wilson
General Secretary
Transit Riders Union
<https://transitriders.org> <<https://www.google.com/url?q=https%3A%2F%2Ftransitriders.org&sa=D&usd=2&usg=AFQjCNE7JVbZYT00QtKBKVLFLXKBPI2vGA>>
206-781-7204

When

Fri Apr 21, 2017 10:30am – 11am Pacific Time

Where

Johnson Office - City Hall 2nd Floor (map <<https://maps.google.com/maps?q=Johnson+Office+-+City+Hall+2nd+Floor&hl=en>>)

Calendar

Johnson, Rob

Who

- Johnson, Rob
- organizer
- Katie Wilson
- creator
- John Burbank
- Michael Tamayo [WA]

Invitation from Google Calendar <<https://www.google.com/calendar/>>

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From: [Google Calendar](#) on behalf of [Katie Wilson](#)
To: [Johnson, Rob](#)
Subject: Accepted: TRU - Income Tax Initiative @ Fri Apr 21, 2017 9am - 9:30am (PDT) (Johnson, Rob)
Attachments: [invite.ics](#)

Katie Wilson
has accepted this invitation.

TRU - Income Tax Initiative

Dear Councilmember Johnson,

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<https://transitriders.org> <<https://www.google.com/url?q=https%3A%2F%2Ftransitriders.org&sa=D&usd=2&usg=AFQjCNE7JVbZYT00QtKBKVLFLXKBPI2vGA>>
206-781-7204

When

Fri Apr 21, 2017 9am – 9:30am Pacific Time

Where

Johnson Office - City Hall 2nd Floor (map <<https://maps.google.com/maps?q=Johnson+Office+-+City+Hall+2nd+Floor&hl=en>>)

Calendar

Johnson, Rob

Who

- Johnson, Rob
- organizer
- Katie Wilson
- creator
- Michael Tamayo [WA]
- John Burbank

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From: John Burbank
To: [Burgess, Tim](#)
Subject: Fwd: amendments are posted, here's the link (Burgess, Johnson, Gonzalez)
Date: Friday, June 30, 2017 10:21:37 AM

Tim

Just to let you know I am happy with all these amendments esp going to 2.25%. That one was a pleasant surprise!

Sent from my iPhone

Begin forwarded message:

From: "Aldrich, Newell" <Newell.Aldrich2@seattle.gov>
Date: June 30, 2017 at 10:01:55 AM PDT
To: Katherine Wilson <katie@transitriders.org>, John Burbank <john@eoionline.org>
Subject: amendments are posted, here's the link (Burgess, Johnson, Gonzalez)

<http://seattle.legistar.com/View.ashx?M=A&ID=555149&GUID=B8A28380-3CE2-4A1B-92D0-44FB773E8C7D>

From: John Burbank
To: [Herbold, Lisa](#); [Katie Wilson](#)
Cc: [Aldrich, Newell](#); [Clardy, Alex](#); [Claire Tonry \(clairret@igc.org\)](#)
Subject: calculator attached
Date: Wednesday, May 10, 2017 5:57:47 PM
Attachments: [image001.png](#)
[Seattle Income Tax Revenue Estimation Model_050917.xlsx](#)

From: John Burbank
Sent: Wednesday, May 10, 2017 5:55 PM
To: 'Herbold, Lisa' <Lisa.Herbold@seattle.gov>; Katie Wilson <katie@transitriders.org>
Cc: Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Clardy, Alex <Alex.Clardy@seattle.gov>; Claire Tonry (clairret@igc.org) <clairret@igc.org>
Subject: RE: my notes attached

Thank you so very much. This is excellent. Makes me a little less worried.

Hugh Spitzer (spitzerhd@gmail.com)
Greg Wong (greg.wong@pacificallawgroup.com)

Once the team is agreed to, we need to have them accelerate into the legal discussions, so we have a framework for the ordinance. I can get Claire to go full bore when the way is clear! It would be good to have the framework so that we can fill in the thresholds, rates, who is taxed and maybe even get to the discussions on dedication at our meeting next week.

Thanks again.

John

From: Herbold, Lisa [<mailto:Lisa.Herbold@seattle.gov>]
Sent: Wednesday, May 10, 2017 5:49 PM
To: Katie Wilson <katie@transitriders.org>
Cc: John Burbank <john@eoionline.org>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Clardy, Alex <Alex.Clardy@seattle.gov>
Subject: RE: my notes attached

Alex (copied here) is scheduling the meetings this week for next week. He can give you an update on that. He knows how important it is. I called Greg Narver yesterday and he called me back this morning to say that he is working on getting it all tied up today. (see attached)

From: John Burbank [<mailto:john@eoionline.org>]
Sent: Wednesday, May 10, 2017 5:43 PM

To: Herbold, Lisa <Lisa.Herbold@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>
Cc: Katie Wilson <katie@transitriders.org>
Subject: my notes attached

I hope that Lisa can talk to Pete Holmes to spur along the CA's work.

Can you call a meeting of the working group for next week so that we can push this along?

Plus we need to get the Mayor's team fully engaged as this can be his legacy....

I can send Newell agenda items in advance.

John

John R. Burbank
Executive Director
Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

Building an economy that works - for everyone.



From: John Burbank
To: [Aldrich, Newell](#); [Herbold, Lisa](#)
Subject: Emailing: Millionaire Migration_Factsheet_CLEAN_PDF_4-26-2017
Date: Sunday, July 16, 2017 10:23:58 PM
Attachments: [Millionaire Migration Factsheet CLEAN PDF 4-26-2017.pdf](#)

Your message is ready to be sent with the following file or link attachments:

Millionaire Migration_Factsheet_CLEAN_PDF_4-26-2017

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

From: John Burbank
To: [Misha Werschkul](#); [Herbold, Lisa](#); [Aldrich, Newell](#)
Cc: [Clardy, Alex](#); [Katie Wilson](#)
Subject: RE: Feedback on draft resolution
Date: Tuesday, April 25, 2017 3:16:28 PM

I agree for the most part, except that it is wrong to characterize our efforts as advancing a city-level high earners income tax. This is a tax on all income, earned and unearned. Characterizing this as a tax on high earners gives them a lot more narrative credit and misses a large source of their AGI!

We have to work hard and consciously to delete “earners” from our messaging.

From: Misha Werschkul [mailto:mishaw@budgetandpolicy.org]
Sent: Tuesday, April 25, 2017 3:07 PM
To: Lisa.Herbold@seattle.gov; Newell.Aldrich2@seattle.gov
Cc: John Burbank <john@eoionline.org>; Clardy, Alex <Alex.Clardy@seattle.gov>; Katie Wilson <katie@transitriders.org>
Subject: Feedback on draft resolution

Councilmember Herbold and Newell,

Thank you for all that you are doing to advance a city-level high earners income tax in Seattle. Alex helped me get time on the calendar with you next Monday at 4 to follow up on the email chain with Alison Eisinger. Since I know things are moving quickly I wanted to share a few thoughts in advance of our conversation.

I know that we share the goal of having the policy in Seattle be complementary with statewide tax reform efforts, and I want to echo the comment John made about removing the language on page 3 of the draft resolution that talks about exploring “whether the tax is levied on adjusted gross income, or only on certain components of adjusted gross income such as capital gains, interest, and/or dividends.”

The question of income vs. excise tax at the state level is very important for messaging and legal reasons (for example, see the competing [PRO](#) and [CON](#) op-eds in the Seattle Times from last weekend). The policy that we’ve been working on – which is supported by the Governor and House leadership, and has broad support from advocates in the All In for Washington coalition – is carefully and intentionally designed as an excise tax, not an income tax. I’m happy to share more details when we meet, but for example, one policy choice we made is to only tax capital gains, and not dividends or interest, because it creates the best legal pathway to this being determined an excise tax.

I hope you will agree with the conclusion we reached in the Trump Proof Seattle coalition – that it serves both efforts best to have a clear distinction between what is being advanced in Seattle to set up a court challenge on the income tax – a high earners income tax - and what the All in for WA coalition is advocating for at the state level – a capital gains excise tax.

One additional thought on the resolution: through the All In for WA effort, we have done a lot of

messaging research about how to connect with people in a different and more productive way about issues of taxes and government. One important finding is that Washingtonians have an exceptional amount of pride in our state, and are most receptive to thinking about taxes when we tap into that pride. You might consider starting the resolution off with something that taps into that pride, and then connects to how our city is threatened by the federal cuts. Maybe something like, “Whereas, Seattle is a growing and prosperous city that can offer great schools, good jobs, and healthy communities for all. Taxes are how we all chip in together to support the things that matter most. Right now, our quality of life is threatened by our state’s upside-down tax code and the potential budget cuts proposed by the Trump administration.” I’m happy to share more of the messaging research if you are interested.

Thanks, and I look forward to talking more Monday,
Misha

Misha Werschkul

Executive Director

[Washington State Budget & Policy Center](#)

1402 Third Avenue, Suite 1215

Seattle, WA 98101

206-262-0973 (work)

206-601-2531 (cell)

Follow us on [Facebook](#), [Twitter](#), [RSS](#).



[GiveBIG to the Budget & Policy Center on May 10!](#)

From: [Bagshaw, Sally](#)
To: [John Burbank](#)
Subject: Re: following up
Date: Thursday, June 15, 2017 1:58:56 PM
Attachments: [image001.png](#)

John, have you had any opportunity to talk with leaders in the business community about this? I have been surprised by some comments. In summary, some are opposed (no surprise there), but many more have expressed support to the income tax but are feeling strongly that the "tax the rich" sentiment is divisive and will not serve us well in the long run.

Any thoughts on how we can unite the team?

--Sally

Sent from my iPad

On Jun 15, 2017, at 1:24 PM, John Burbank <john@eoionline.org> wrote:

Dear Sally,

Thanks for the great phone discussion the other day and your participation in the city council hearing last night.

I think we are making great progress on the city income tax and your leadership is crucial to making this happen.

Onward!

John

John R. Burbank
Executive Director
Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

Building an economy that works - for everyone.

<[image001.png](#)>

From: John Burbank
To: [Bagshaw, Sally](#)
Cc: [Hubert Locke](#); [Watkins, Marilyn](#)
Subject: Getting together to discuss the pathway and details for an income tax for Seattle
Date: Friday, December 16, 2016 11:07:22 AM
Attachments: [Seattle Exploratory Brief Second Draft without attachments.docx](#)

(brief attached)

Dear Sally,

It has been about a year since we had that great lunch with Hubert. And we have had pretty much all bad election news since then. Even in Olympia the turnout of progressives was down (the Bernie factor) and the turnout of Trumpians was up. As a result, our local income tax initiative lost there, gaining 48% of the vote.

We did learn a lot about the legal pathways and viability for local income taxes. And we do think that the worst thing we could do would be to curl up in depression. We were so close. So we are planning to move forward this local strategy for income taxes in 2017, in Olympia, Seattle, and maybe another city.

We have been working over the past year with Pacifica Law and with Knoll Lowney and Claire Torny for developing and defending the legal pathway. We have the interest of the Seattle Education Association, the King County Labor Council, and the Transit Riders Union, among others. We have some good funding to pursue this campaign.

I have had good positive talks in the past few weeks with Councilmembers Herbold, Burgess, O'Brien, and Sawant. It would be good for the two of us to talk soon. I can do that anytime, although I do sound a bit like the Godfather with my teeth wired and banded together.

I hope you would like to do this. Just let me know a good time and place for you. It can be at city hall or anywhere else convenient to you.

Thanks.

John

Note that correspondence by phone may be difficult, as I have a broken jaw! But it is healing.

John R. Burbank
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Seattle WA 98101

206-755-5969/cell
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Building an economy that works - for everyone.



Economic
Opportunity
Institute

From: John Burbank
To: [Katie Wilson](#); [Herbold, Lisa](#)
Cc: [Aldrich, Newell](#)
Subject: RE: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 11:21:06 AM

That petition signing will get them nowhere in Seattle, at least legally speaking!

From: Katie Wilson [mailto:katie@transitriders.org]
Sent: Monday, July 10, 2017 11:12 AM
To: Herbold, Lisa <Lisa.Herbold@seattle.gov>
Cc: John Burbank <john@eoionline.org>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>
Subject: Re: GOP Income Tax Press Conference after Full Council vote today, fyi

Unclear whether they're planning a signature-gathering effort or just trying to build their mailing list...

On Jul 10, 2017, at 11:05 AM, Herbold, Lisa <Lisa.Herbold@seattle.gov> wrote:

Newell - please also share the GSBA's correspondence from this morning.

John - if you go to the link you can see the start of a signature gathering effort as well.

Sent from my iPhone

On Jul 10, 2017, at 10:57 AM, John Burbank <john@eoionline.org> wrote:

Finally, the Republicans Trumpites speak up!

From: Aldrich, Newell [mailto:Newell.Aldrich2@seattle.gov]
Sent: Monday, July 10, 2017 10:55 AM
To: Katie Wilson <katie@transitriders.org>; John Burbank <john@eoionline.org>
Cc: Herbold, Lisa <Lisa.Herbold@seattle.gov>
Subject: FW: GOP Income Tax Press Conference after Full Council vote today, fyi

fyi

From: Nolte, Dan
Sent: Monday, July 10, 2017 10:54 AM
To: Virdone, Ted <Ted.Virdone@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Robinson Slote, Dana <Dana.RobinsonSlote@seattle.gov>
Subject: GOP Income Tax Press Conference after Full Council vote today, fyi

<https://twitter.com/DBeekman/status/884467007109726210>

<image001.jpg>

Dan Nolte

Communications Specialist

Legislative Department – Seattle City Council

Desk: (206) 233-3981

Cell: (206) 399-0402

www.seattle.gov/council/

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<image005.jpg>

From: John Burbank
To: [Aldrich, Newell](#); [Herbold, Lisa](#)
Cc: [Katie Wilson](#)
Subject: RE: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 11:19:59 AM

He doesn't mention business income is net, and therefore if you have a business loss, that subtracts from total income. And further, this organization of business is a choice, not a mandate. And finally, 2.25% in excess of \$500,000? Come on. Quit whining!

From: Aldrich, Newell [mailto:Newell.Aldrich2@seattle.gov]
Sent: Monday, July 10, 2017 11:07 AM
To: Herbold, Lisa <Lisa.Herbold@seattle.gov>; John Burbank <john@eoionline.org>
Cc: Katie Wilson <katie@transitriders.org>
Subject: RE: GOP Income Tax Press Conference after Full Council vote today, fyi

The GSBA e-mail is attached.

From: Herbold, Lisa
Sent: Monday, July 10, 2017 11:06 AM
To: John Burbank <john@eoionline.org>
Cc: Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Katie Wilson <katie@transitriders.org>
Subject: Re: GOP Income Tax Press Conference after Full Council vote today, fyi

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Subject: FW: GOP Income Tax Press Conference after Full Council vote today, fyi

fyi

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Sent: Monday, July 10, 2017 10:54 AM
To: Virdone, Ted <Ted.Virdone@seattle.gov>; Aldrich, Newell

<Newell.Aldrich2@seattle.gov>; Robinson Slote, Dana

<Dana.RobinsonSlote@seattle.gov>

Subject: GOP Income Tax Press Conference after Full Council vote today, fyi

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From: Katie Wilson
To: [Herbold, Lisa](#)
Cc: [John Burbank](#); [Aldrich, Newell](#)
Subject: Re: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 11:13:19 AM

Unclear whether they're planning a signature-gathering effort or just trying to build their mailing list...

On Jul 10, 2017, at 11:05 AM, Herbold, Lisa <Lisa.Herbold@seattle.gov> wrote:

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From: [Herbold, Lisa](#)
To: [Aldrich, Newell](#)
Cc: [John Burbank](#); [Katie Wilson](#)
Subject: Re: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 11:07:48 AM

Notmytax.com

Sent from my iPhone

On Jul 10, 2017, at 11:06 AM, Aldrich, Newell <Newell.Aldrich2@seattle.gov> wrote:

The GSBA e-mail is attached.

From: Herbold, Lisa
Sent: Monday, July 10, 2017 11:06 AM
To: John Burbank <john@eoionline.org>
Cc: Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Katie Wilson <katie@transitriders.org>
Subject: Re: GOP Income Tax Press Conference after Full Council vote today, fyi

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Sent: Monday, July 10, 2017 10:54 AM
To: Virdone, Ted <Ted.Virdone@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Robinson Slote, Dana

<Dana.RobinsonSlote@seattle.gov>

Subject: GOP Income Tax Press Conference after Full Council vote today,
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From: [Aldrich, Newell](#)
To: [Herbold, Lisa](#); [John Burbank](#)
Cc: [Katie Wilson](#)
Subject: RE: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 11:06:49 AM
Attachments: [Response to comments on Income Tax.msg](#)

The GSBA e-mail is attached.

From: Herbold, Lisa
Sent: Monday, July 10, 2017 11:06 AM
To: John Burbank <john@eoionline.org>
Cc: Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Katie Wilson <katie@transitriders.org>
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From: [Herbold, Lisa](#)
To: [John Burbank](#)
Cc: [Aldrich, Newell](#); [Katie Wilson](#)
Subject: Re: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 11:05:50 AM

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John - if you go to the link you can see the start of a signature gathering effort as well.

Sent from my iPhone

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From: [Herbold, Lisa](#)
To: [Aldrich, Newell](#)
Cc: [Katie Wilson](#); [John Burbank](#)
Subject: Re: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 10:59:40 AM

Thx Newell. I let Tim know as well.

Sent from my iPhone

On Jul 10, 2017, at 10:55 AM, Aldrich, Newell <Newell.Aldrich2@seattle.gov> wrote:

fyi

From: Nolte, Dan
Sent: Monday, July 10, 2017 10:54 AM
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<image005.jpg>

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Cc: [Herbold, Lisa](#)
Subject: RE: GOP Income Tax Press Conference after Full Council vote today, fyi
Date: Monday, July 10, 2017 10:57:40 AM

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Income Tax for All is the Real Goal

Today, immediately following the Seattle City Council's vote on the income tax bill, WSRP Chairman Susan Hutchison will hold a press conference outside Seattle City Hall. For more information, please contact Ashli Tagoai.

The Washington State Republican Party and NotMyTax.com will call for the overtaxed citizens of Seattle, on behalf of all citizens of the state, to forcefully resist a Seattle income tax. This bill is unconstitutional, illegal, and goes against the will of the voters who have already voted against an income tax nine times in previous ballot measures.

Dan Nolte
Communications Specialist

Legislative Department – Seattle City Council

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Cell: (206) 399-0402

www.seattle.gov/council/



City of Seattle
Seattle City Council

From: John Burbank
To: [Herbold, Lisa](#)
Subject: RE: Happy May Day! It is our time for an income tax in Seattle
Date: Thursday, April 27, 2017 4:54:23 PM

Thanks. You made it happen!

Now we should shoot for an ordinance as a present to our city for Independence Day!

From: Herbold, Lisa [mailto:Lisa.Herbold@seattle.gov]
Sent: Thursday, April 27, 2017 4:53 PM
To: John Burbank <john@eoionline.org>
Subject: RE: Happy May Day! It is our time for an income tax in Seattle

Great message!

From: John Burbank [mailto:john@eoionline.org]
Sent: Thursday, April 27, 2017 3:51 PM
To: John Burbank <john@eoionline.org>
Subject: Happy May Day! It is our time for an income tax in Seattle

Friends,

Next Monday the Seattle City Council will be considering and voting on this resolution:

A RESOLUTION expressing The City of Seattle's intent to adopt a progressive income tax targeting high-income households.

While Washington DC is mired in Trump's coddling of the wealthy and privileged, we are demonstrating how to [Trump-Proof Seattle](#). And we are!

Come to the City Council to show your support for a progressive income tax in our city. The City Council will meet:

Monday, May 1st
2 PM
City Council Chambers

We can then join the marchers for May Day. And what a way to celebrate May Day, with the introduction of a progressive tax system for our city!

I hope to see you on Monday at City Hall.

John

John R. Burbank
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Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

Building an economy that works - for everyone.



From: [Herbold, Lisa](#)
To: [John Burbank](#)
Subject: RE: Happy May Day! It is our time for an income tax in Seattle
Date: Thursday, April 27, 2017 4:52:00 PM

Great message!

From: John Burbank [mailto:john@eoionline.org]
Sent: Thursday, April 27, 2017 3:51 PM
To: John Burbank <john@eoionline.org>
Subject: Happy May Day! It is our time for an income tax in Seattle

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Building an economy that works - for everyone.



From: John Burbank
To: [John Burbank](#)
Subject: Happy May Day! It is our time for an income tax in Seattle
Date: Thursday, April 27, 2017 3:51:36 PM

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Economic
Opportunity
Institute

From: [Sawant, Kshama](#)
To: sawantcalendar@gmail.com; [Virdone, Ted](#)
Subject: Hold for Tax the Rich
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

I could attend either time.

From: "Alex Clardy" <Alex.Clardy@seattle.gov>
To: "Ben Noble" <Ben.Noble@seattle.gov>, "Kshama Sawant" <Kshama.Sawant@seattle.gov>, "Katie Wilson" <katie@transitriders.org>, "John Burbank" <john@eoionline.org>, "Lisa Herbold" <Lisa.Herbold@seattle.gov>, "Rebekah Liebermann" <Rebekah.Liebermann@seattle.gov>, "Newell Aldrich" <Newell.Aldrich2@seattle.gov>, "John Gibson" <gibsoneconomics@comcast.net>, "Dan Eder" <Dan.Eder@seattle.gov>, "Michael Tamayo" <mtamayo@washingtonea.org>, "Claire Tonry" <clairet@igc.org>, clairetonry@gmail.com
Sent: Thursday, May 4, 2017 2:50:20 PM
Subject: 2nd Meeting

Hello everyone,

This is a follow up meeting to the one on April 27th. I am proposing a couple of times for next week, please let me know what works best for you. The meeting will be 45 minutes in length. I would like to send out the final meeting time tomorrow afternoon.

Tuesday the 9th at 4pm

Friday the 12th at 9am

Thank you,

Alex Clardy

Legislative Assistant

Seattle City Councilmember Lisa Herbold, District 1

206.386.1856

P. S. Please feel free to click on this link <<http://seattle.us12.list-manage.com/subscribe?u=11a79978ca7225050bfabf7ad&id=bdd26bccf2>> to sign up for weekly blog posts!

<<http://bit.ly/1UqIbXY>>

<<http://bit.ly/1UqGSZa>> <<http://bit.ly/1Xkseof>> <<http://bit.ly/1PY5acN>>

From: [Sawant, Kshama](#)
To: sawantcalendar@gmail.com; [Virdone, Ted](#)
Subject: Hold for Tax the Rich
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

I could attend either time.

From: "Alex Clardy" <Alex.Clardy@seattle.gov>
To: "Ben Noble" <Ben.Noble@seattle.gov>, "Kshama Sawant" <Kshama.Sawant@seattle.gov>, "Katie Wilson" <katie@transitriders.org>, "John Burbank" <john@eoionline.org>, "Lisa Herbold" <Lisa.Herbold@seattle.gov>, "Rebekah Liebermann" <Rebekah.Liebermann@seattle.gov>, "Newell Aldrich" <Newell.Aldrich2@seattle.gov>, "John Gibson" <gibsoneconomics@comcast.net>, "Dan Eder" <Dan.Eder@seattle.gov>, "Michael Tamayo" <mtamayo@washingtonea.org>, "Claire Tonry" <clairet@igc.org>, clairetonry@gmail.com
Sent: Thursday, May 4, 2017 2:50:20 PM
Subject: 2nd Meeting

Hello everyone,

This is a follow up meeting to the one on April 27th. I am proposing a couple of times for next week, please let me know what works best for you. The meeting will be 45 minutes in length. I would like to send out the final meeting time tomorrow afternoon.

Tuesday the 9th at 4pm

Friday the 12th at 9am

Thank you,

Alex Clardy

Legislative Assistant

Seattle City Councilmember Lisa Herbold, District 1

206.386.1856

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<<http://bit.ly/1UqIbXY>>

<<http://bit.ly/1UqGSZa>> <<http://bit.ly/1Xkseof>> <<http://bit.ly/1PY5acN>>

From: [Herbold, Lisa](#)
To: [John Burbank](#)
Cc: lisalouh@hotmail.com; [Burgess, Tim](#); [Aldrich, Newell](#)
Subject: Re: Inadvertently including LLCs, S-Corps and Sole Proprietorships?
Date: Thursday, July 06, 2017 8:04:25 PM

Thanks John. To be clear though, those examples you gave Mona don't respond to the S-corps issue as I understand it. In this one:

"Let's say you do well and have total income of \$750,000, that's a great thing and you contribute 2.25% of the income in excess of \$250,000. That would be \$11,250, leaving you with \$738,750."

The point they are making is that no one is "left w/\$738,750" because they say that isn't "profit" or "income" because it goes back into the business.

That said, there may not be an entirely satisfactory response.

1. Tim is confirming that there is a federal deduction available to businesses organized this way who pay local taxes. But a federal deduction is not a local exemption.
2. I have made the argument that other jurisdictions w local income taxes may not include S corp income in their income tax, but for instance CA has an entirely separate S corp tax (w no minimum threshold, like our tax). The fact that other jurisdictions tax this income too is cold comfort.
3. Mike simply made the argument in his response that the decision to organize one's business this way is a business decision that must be made based upon all the businesses factors. The local income tax is one new factor that may result in a new calculus for decisions about business structure. They didn't like being told they might want to consider changing their business structure to adjust to a new law.

None of these arguments are entirely satisfying to those to whom we are delivering them. At the end of the day, we may not be making the policy decisions we'd otherwise like to make, if we were operating under a different framework, simply because a tax on *net* income is not legal and we have made a commitment to make policy choices based upon the best *legal* pathway.

Sent from my iPhone

> On Jul 6, 2017, at 7:08 PM, John Burbank <john@eoionline.org> wrote:

>

> Let's say you do well and have total income of \$750,000, that's a great thing and you contribute 2.25% of the income in excess of \$250,000. That would be \$11,250, leaving you with \$738,750.

From: John Burbank
To: [Herbold, Lisa](#); lisalouh@hotmail.com; [Burgess, Tim](#)
Subject: FW: Inadvertently including LLCs, S-Corps and Sole Proprietorships?
Date: Thursday, July 06, 2017 7:08:29 PM

I think this is a last minute attack, trying to stir up opposition with pity for small businesses. Here is my response.

From: John Burbank
Sent: Thursday, July 06, 2017 7:05 PM
To: 'Rep. Noel Frame' <noel@noelframe.com>
Subject: RE: Inadvertently including LLCs, S-Corps and Sole Proprietorships?

There is nothing inadvertent about the design, legally or in terms of revenue. Here is a post I wrote to Mona Smith at the Greater Seattle Chamber:

Maybe it would help to think about it this way: If you are a single filer, and your total income, including salaries, interest, dividends, capital gains, and business income is \$250,000, you pay nothing with this tax. Indeed, if your salary and unearned income is greater than \$250,000, but you have a business loss that drops you below \$250,000, you again pay nothing, thanks to the calculation of the business income loss. So if your income excluding business income is \$300,000, and you have a \$50,000 business loss, then your total income is \$250,000, and you pay nothing. This quite different, in fact, the opposite of the B&O tax, in which you pay on gross receipts, regardless on profit or loss.

Let's say you do well and have total income of \$750,000, that's a great thing and you contribute 2.25% of the income in excess of \$250,000. That would be \$11,250, leaving you with \$738,750. And you are contributing to revenue that will lower regressive taxes, like the property tax and sales tax. I don't think there is much to complain about this. In fact, there is very good reason to laud Councilmember Burgess for his advocacy and leadership on this issue.

Feel free to send on this explanation to your business friends.

John

John R. Burbank
Executive Director
Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

"Building an economy that works - for everyone."

From: Rep. Noel Frame [<mailto:noel@noelframe.com>]
Sent: Thursday, July 06, 2017 6:35 PM
To: John Burbank <john@eoionline.org>
Subject: Inadvertently including LLCs, S-Corps and Sole Proprietorships?

Hi John,

I just saw a post from a Democrat who is a small biz owner saying by using line 22 of IRS Form 1040 ("total income"), we're inadvertently hitting LLCs, S-Corporations and sole proprietorships.

If that is true, I want to make sure it's corrected to the best of our ability before the ordinance goes through. We do not want to animate the small business community against this. We just did with our proposed B&O increase in the state revenue package and it's really not a fun fight. Mostly because its a lot of little guys that we want to help, not hurt. And the B&O tax on gross, rather than net, receipts already sucks for them.

Can you let me know if this is accurate and, if so, how we resolve? You know I'm a big supporter of this proposal, generally, and the implications it could have for the state. Just want to make sure we get it right. Thanks!

Noel

--

State Rep. Noel Frame
(She / Her / Hers)
206-701-0344
www.noelframe.com
[Facebook](#)
[Twitter](#)

Are you receiving campaign updates? If not, sign up here: **[Up Time Technology has detected a possible fraud attempt from "eepurl.com" claiming to be http://eepurl.com/kcq9f!](http://eepurl.com/kcq9f)**

From: John Burbank
To: [Herbold, Lisa](#); [Sawant, Kshama](#)
Cc: [Aldrich, Newell](#); [Katie Wilson](#); [Virdone, Ted](#); [Claire Tonry](#)
Subject: RE: Income tax council bill is introduced, and live on the web
Date: Monday, June 19, 2017 10:07:40 PM

This is good and beautiful work. I reviewed the ordinance and fiscal note. Now we get to see who pops their heads up!

No ordinance is perfect. This isn't either. But it is damn close.

Thank you.

John

From: Aldrich, Newell [mailto:Newell.Aldrich2@seattle.gov]
Sent: Monday, June 19, 2017 3:35 PM
To: John Burbank <john@eoionline.org>; Katie Wilson <katie@transitriders.org>
Subject: Income tax council bill is introduced, and live on the web

It's now live on the City Clerk's website as Council Bill 119002, [linked here](#). Also live is the [summary and fiscal note](#), which lists estimated implementation costs and other details.

From: [Herbold, Lisa](#)
To: [Noble, Ben](#); [Sawant, Kshama](#); ["Katie Wilson"](#); ["John Burbank"](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); ["John Gibson"](#); [Eder, Dan](#); ["Claire Tonry"](#); ["clairetonry@gmail.com"](#); [Fibbs, Shino](#); [Sund, Erik](#); [Chen, William](#)
Cc: [Caldirola-Davis, Carlo](#); [Lee, Glen](#)
Subject: Income Tax Meeting

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Cc: [Claire Tonry](#)
Subject: Income Tax Meeting Week 1

Topic: Who & What's taxed: AGI vs. unearned income; residents vs. Seattle employees

Here are the topics for the following meetings:

* Week 2: The threshold(s) above which income is taxed; At what percentage(s) income is taxed; Estimates for revenue for reach iteration; Dedication of revenue raised

* Week 3: Enforcement and penalties; infrastructure costs; apportionment

From: [Herbold, Lisa](#)
To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Aldrich, Newell](#); "[John Gibson](#)"; [Eder, Dan](#); "[Michael Tamayo](#)"; "[Claire Tonry](#)"; "[clairetonry@gmail.com](#)"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); "[greg.wong@pacificlawgroup.com](#)"; [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); "[Hugh Spitzer](#)"; [Johnson, Julie](#); "[Knoll D. Lowney](#)"
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Topic: Who & What's taxed: AGI vs. unearned income; residents vs. Seattle employees

Here are the topics for the following meetings:

* Week 2: The threshold(s) above which income is taxed; At what percentage(s) income is taxed; Estimates for revenue for each iteration; Dedication of revenue raised

* Week 3: Enforcement and penalties; infrastructure costs; apportionment

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Topics: The threshold(s) above which income is taxed; At what percentage(s) income is taxed; Estimates for revenue for reach iteration; Dedication of revenue raised

Topics for week three will be: Enforcement and penalties; infrastructure costs; apportionment

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To: [Noble, Ben](#); [Sawant, Kshama](#); ["Katie Wilson"](#); ["John Burbank"](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); ["John Gibson"](#); [Eder, Dan](#); ["Michael Tamayo"](#); ["Claire Tonry"](#); ["clairetonry@gmail.com"](#); [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); ["greg.wong@pacificlawgroup.com"](#); [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); ["Hugh Spitzer"](#); [Johnson, Julie](#); ["Knoll D. Lowney"](#); [Claire Tonry](#)
Subject: Income Tax Meeting Week 2

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To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); "[Claire Tonry](#)"; "clairetonry@gmail.com"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); greg.wong@pacificallawgroup.com; [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); "[Knoll D. Lowney](#)"; [Paul Lawrence](#); [Jamie Lisagor](#)
Subject: Income Tax Meeting Week 3

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To: [Noble, Ben](#); [Sawant, Kshama](#); ["Katie Wilson"](#); ["John Burbank"](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); ["Claire Tonry"](#); ["clairetonry@gmail.com"](#); [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); [greg.wong@pacificallawgroup.com](#); [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); ["Knoll D. Lowney"](#); [Paul Lawrence](#); [Jamie Lisagor](#)
Subject: Income Tax Meeting Week 3

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To: [Noble, Ben](#); [Sawant, Kshama](#); ["Katie Wilson"](#); ["John Burbank"](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); ["Claire Tonry"](#); ["clairetonry@gmail.com"](#); [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); [greg.wong@pacificalawgroup.com](#); [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); ["Knoll D. Lowney"](#); [Paul Lawrence](#); [Jamie Lisagor](#)
Subject: Income Tax Meeting Week 3

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To: [Noble, Ben](#); [Sawant, Kshama](#); ["Katie Wilson"](#); ["John Burbank"](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); ["Claire Tonry"](#); ["clairetonry@gmail.com"](#); [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); [greg.wong@pacificallawgroup.com](#); [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); ["Knoll D. Lowney"](#); [Paul Lawrence](#); [Jamie Lisagor](#)
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To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); "[Claire Tonry](#)"; "[clairetonry@gmail.com](#)"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); [greg.wong@pacificallawgroup.com](#); [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); "[Knoll D. Lowney](#)"; [Paul Lawrence](#); [Jamie Lisagor](#)
Subject: Income Tax Meeting Week 3

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To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); "[Claire Tonry](#)"; "clairetonry@gmail.com"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); greg.wong@pacificallawgroup.com; [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); "[Knoll D. Lowney](#)"; [Paul Lawrence](#); [Jamie Lisagor](#)
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To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); "[Claire Tonry](#)"; "[clairetonry@gmail.com](#)"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); [greg.wong@pacificalawgroup.com](#); [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); "[Knoll D. Lowney](#)"; [Paul Lawrence](#); [Jamie Lisagor](#)
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To: [Noble, Ben](#); [Sawant, Kshama](#); ["Katie Wilson"](#); ["John Burbank"](#); [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); ["Claire Tony"](#); ["clairetonry@gmail.com"](#); [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); [Herbold, Lisa](#); [Greg Wong](#); [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); ["Knoll D. Lowney"](#); [Paul Lawrence](#); [Jamie Lisagor](#)
Subject: Income Tax Meeting Week 3

Topics: Enforcement and penalties; infrastructure costs; apportionment

From: [Herbold, Lisa](#)
To: [Noble, Ben](#); [Sawant, Kshama](#); "[Katie Wilson](#)"; "[John Burbank](#)"; [Liebermann, Rebekah](#); [Aldrich, Newell](#); [Eder, Dan](#); "[Claire Tonry](#)"; "clairetonry@gmail.com"; [Fibbs, Shino](#); [Sund, Erik](#); [Caldirola-Davis, Carlo](#); [Lee, Glen](#); [Chen, William](#); greg.wong@pacificallawgroup.com; [Virdone, Ted](#); [Seu, Carlton](#); [Meyer, Kent](#); [Narver, Gregory](#); [Hugh Spitzer](#); [Johnson, Julie](#); "[Knoll D. Lowney](#)"; [Paul Lawrence](#); [Jamie Lisagor](#)
Subject: Income Tax Meeting Week 3

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From: John Burbank
To: [Kshama Sawant \(kshamavsawant@gmail.com\)](mailto:kshamavsawant@gmail.com); [Sawant, Kshama](mailto:Sawant.Kshama)
Subject: FW: Income Tax Next 3 Meetings
Date: Wednesday, May 31, 2017 7:01:05 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

Dear Kshama,

You asked about this today. The meeting is for Friday, 2 – 4 PM. A good way to ramp up to the weekend!

Take care. We are making great progress, thanks to your persistent leadership and belief.

John

From: Clardy, Alex [mailto:Alex.Clardy@seattle.gov]
Sent: Tuesday, May 23, 2017 5:31 PM
To: Noble, Ben <Ben.Noble@seattle.gov>; Sawant, Kshama <Kshama.Sawant@seattle.gov>; 'Katie Wilson' <katie@transitriders.org>; John Burbank <john@eoionline.org>; Liebermann, Rebekah <Rebekah.Liebermann@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; Eder, Dan <Dan.Eder@seattle.gov>; 'Claire Tonry' <clairet@igc.org>; 'clairetonry@gmail.com' <clairetonry@gmail.com>; Fibbs, Shino <Shino.Fibbs@seattle.gov>; Sund, Erik <Erik.Sund@seattle.gov>; Caldirola-Davis, Carlo <Carlo.Caldirola-Davis@Seattle.Gov>; Lee, Glen <Glen.Lee@seattle.gov>; Chen, William <William.Chen@seattle.gov>; Herbold, Lisa <Lisa.Herbold@seattle.gov>; Greg Wong <Greg.Wong@pacificallawgroup.com>; Virdone, Ted <Ted.Virdone@seattle.gov>; Seu, Carlton <Carlton.Seu@seattle.gov>; Meyer, Kent <Kent.Meyer@seattle.gov>; Narver, Gregory <Gregory.Narver@seattle.gov>; Hugh Spitzer <spitzerhd@gmail.com>; Johnson, Julie <Julie.Johnson@seattle.gov>; 'Knoll D. Lowney' <knoll@smithandlowney.com>; Paul Lawrence <Paul.Lawrence@pacificallawgroup.com>; Jamie Lisagor <Jamie.Lisagor@pacificallawgroup.com>
Subject: RE: Income Tax Next 3 Meetings

Hello everyone,

I am finalizing the meeting for the third week. The meeting will take place **Friday, June 2nd from 2:00pm – 4:00pm**. I will send an Outlook appointment shortly.

The topic of discussion will be: Enforcement and penalties; infrastructure costs; apportionment.

Thank you,

Alex Clardy
Legislative Assistant
Seattle City Councilmember Lisa Herbold, District 1

206.386.1856

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From: Clardy, Alex

Sent: Thursday, May 18, 2017 3:40 PM

To: Noble, Ben <Ben.Noble@seattle.gov>; Sawant, Kshama <Kshama.Sawant@seattle.gov>; 'Katie Wilson' <katie@transitriders.org>; 'John Burbank' <john@eoionline.org>; Liebermann, Rebekah <Rebekah.Liebermann@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; 'John Gibson' <gibsonconomics@comcast.net>; Eder, Dan <Dan.Eder@seattle.gov>; 'Michael Tamayo' <mtamayo@washingtonea.org>; 'Claire Tonry' <clairet@igc.org>; 'clairetonry@gmail.com' <clairetonry@gmail.com>; Fibbs, Shino <Shino.Fibbs@seattle.gov>; Sund, Erik <Erik.Sund@seattle.gov>; Caldirola-Davis, Carlo <Carlo.Caldirola-Davis@Seattle.Gov>; Lee, Glen <Glen.Lee@seattle.gov>; Chen, William <William.Chen@seattle.gov>; Herbold, Lisa <Lisa.Herbold@seattle.gov>; 'greg.wong@pacificallawgroup.com' <greg.wong@pacificallawgroup.com>; Virdone, Ted <Ted.Virdone@seattle.gov>; Seu, Carlton <Carlton.Seu@seattle.gov>; Meyer, Kent <Kent.Meyer@seattle.gov>; Narver, Gregory <Gregory.Narver@seattle.gov>; 'Hugh Spitzer' <spitzerhd@gmail.com>; Johnson, Julie <Julie.Johnson@seattle.gov>; 'Knoll D. Lowney' <knoll@smithandlowney.com>

Subject: RE: Income Tax Next 3 Meetings

Everyone,

I'm following up to finalize the week 2 meeting. The meeting will take place **Wednesday the 24th between 2:30pm and 4:30pm**. I will send an Outlook appointment shortly.

The topic of discussion will be: The threshold(s) above which income is taxed; At what percentage(s) income is taxed; Estimates for revenue for reach iteration; Dedication of revenue raised.

I will send another email once the third week is finalized, but the topics will be: Enforcement and penalties; infrastructure costs; apportionment

Thank you,

Alex Clardy

Legislative Assistant

Seattle City Councilmember Lisa Herbold, District 1

206.386.1856

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From: Clardy, Alex**Sent:** Monday, May 15, 2017 4:30 PM**To:** Noble, Ben <Ben.Noble@seattle.gov>; Sawant, Kshama <Kshama.Sawant@seattle.gov>; 'Katie Wilson' <katie@transitriders.org>; 'John Burbank' <john@eoionline.org>; Liebermann, Rebekah <Rebekah.Liebermann@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; 'John Gibson' <gibboneconomics@comcast.net>; Eder, Dan <Dan.Eder@seattle.gov>; 'Michael Tamayo' <mtamayo@washingtonea.org>; 'Claire Tonry' <clairret@igc.org>; 'clairetonry@gmail.com' <clairetonry@gmail.com>; Fibbs, Shino <Shino.Fibbs@seattle.gov>; Sund, Erik <Erik.Sund@seattle.gov>; Caldirola-Davis, Carlo <Carlo.Caldirola-Davis@Seattle.Gov>; Lee, Glen <Glen.Lee@seattle.gov>; Chen, William <William.Chen@seattle.gov>; Herbold, Lisa <Lisa.Herbold@seattle.gov>; 'greg.wong@pacificallawgroup.com' <greg.wong@pacificallawgroup.com>; Virdone, Ted <Ted.Virdone@seattle.gov>; Seu, Carlton <Carlton.Seu@seattle.gov>; Meyer, Kent <Kent.Meyer@seattle.gov>; Narver, Gregory <Gregory.Narver@seattle.gov>; 'Hugh Spitzer' <spitzerhd@gmail.com>; Johnson, Julie <Julie.Johnson@seattle.gov>; 'knoll@igc.org' <knoll@igc.org>**Subject:** RE: Income Tax Next 3 Meetings

Hello everyone,

I am finalizing this week's meeting:

Friday the 19th, 10:30am – 12:30pm. This will most likely be located in the AI Rochester room located on the 2nd floor. I will confirm with a calendar appointment.

Topic: Who & What's taxed: AGI vs. unearned income; residents vs. Seattle employees

For week two, I'm adding an additional proposed time: Tuesday, May 23rd, 12:00pm – 2:00pm.

Please let me know if you are able to make this or not. I will send out additional Outlook appointments as soon as I am able to confirm the times.

Here are the topics for the following meetings:

- Week 2: The threshold(s) above which income is taxed; At what percentage(s) income is taxed; Estimates for revenue for reach iteration; Dedication of revenue raised
- Week 3: Enforcement and penalties; infrastructure costs; apportionment

Thank you,

Alex Clardy

Legislative Assistant

Seattle City Councilmember Lisa Herbold, District 1

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From: Clardy, Alex

Sent: Thursday, May 11, 2017 3:29 PM

To: Noble, Ben <Ben.Noble@seattle.gov>; Sawant, Kshama <Kshama.Sawant@seattle.gov>; 'Katie Wilson' <katie@transitriders.org>; 'John Burbank' <john@eoionline.org>; Liebermann, Rebekah <Rebekah.Liebermann@seattle.gov>; Aldrich, Newell <Newell.Aldrich2@seattle.gov>; 'John Gibson' <gibsoneconomics@comcast.net>; Eder, Dan <Dan.Eder@seattle.gov>; 'Michael Tamayo' <mtamayo@washingtonea.org>; 'Claire Tonry' <clairet@igc.org>; 'clairetonry@gmail.com' <clairetonry@gmail.com>; Fibbs, Shino <Shino.Fibbs@seattle.gov>; Sund, Erik <Erik.Sund@seattle.gov>; Caldirola-Davis, Carlo <Carlo.Caldirola-Davis@Seattle.Gov>; Lee, Glen <Glen.Lee@seattle.gov>; Chen, William <William.Chen@seattle.gov>; Herbold, Lisa <Lisa.Herbold@seattle.gov>; 'greg.wong@pacificallawgroup.com' <greg.wong@pacificallawgroup.com>; 'spith@uw.edu' <spith@uw.edu>; Virdone, Ted <Ted.Virdone@seattle.gov>

Subject: Income Tax Next 3 Meetings

Hello everyone,

We need to setup three additional meetings. One a week for the next three weeks. Please let me know your preference for each of these meetings and I will send out outlook appointments when they are finalized. I understand that each of these meetings needs to be 2-hours long. I will propose a few times for each week:

Week of the 15th meeting:

- Wednesday the 17th, 3:00pm – 5:00pm
- Thursday the 18th, 3:00pm – 5:00pm
- Friday the 19th, 10:00am – 12:00pm or 2:00pm – 4:00pm

Week of the 22nd meeting:

- Tuesday the 23rd, 1:00pm – 3:00pm or 2:00 – 4:00pm
- Wednesday the 24th, 2:30pm – 4:30pm
- Thursday the 25th, 2:30pm – 4:30pm

Week of the 29th meeting:

- Thursday the 1st, 9:00am – 11:00am
- Friday the 2nd, 2:00pm – 4:00pm

Thank you,

Alex Clardy

Legislative Assistant

Seattle City Councilmember Lisa Herbold, District 1

206.386.1856

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From: John Burbank
To: [Herbold, Lisa](#); lisalouh@hotmail.com; [Claire Tonry](#); [Katie Wilson](#); [Burgess, Tim](#); [Aldrich, Newell](#)
Subject: income tax ordinance
Date: Friday, July 14, 2017 9:09:24 AM
Attachments: [image001.png](#)

Good news.

I just talked with Ben Noble. The Mayor will sign the ordinance at 11 AM and then Ben will walk it down to the City Clerk's office to get a number for it.

And he will let me know when it is accomplished.

So we push along!

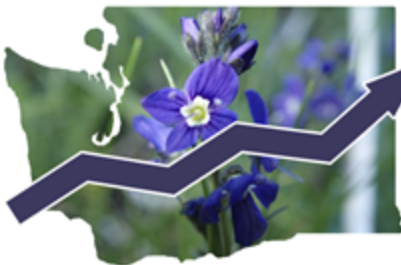
And next Friday we will have a celebratory signing ceremony!

John

John R. Burbank
Executive Director
Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

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Seeds of Change:

EOI's Annual Dinner

October 12, 2017, 5:30-7:30 p.m.
Seattle Design Center, 5701 6th Ave S.

Tickets: bit.ly/EOIDinner2017

From: John Burbank
To: [Burgess, Tim](#)
Cc: [Claire Tonry](#); [Katie Wilson](#); [Herbold, Lisa](#); [Aldrich, Newell](#)
Subject: income tax ordinance amendments
Date: Wednesday, June 21, 2017 4:44:36 PM
Attachments: [image001.png](#)
[Four suggested amendments.docx](#)

Tim,

Just to let you know, I have reached out to Guadalupe and Adrienne of Local 17 to approach Debora about the small amendment adding mental health and public health (amendment #1), and I reached out to Sally about adding in the homelessness state of emergency (amendment #4). Lisa said we can just incorporate the small changes in amendment #2 in the substitute bill. So we will see how this pulls together.

I would appreciate it if you could consider my slight rewriting for amendment #3.

Thanks.

John

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Seattle WA 98101

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206-529-6345/office

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From: John Burbank
To: [Holmes, Peter](#)
Cc: [Katie Wilson](#); [Herbold, Lisa](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:26:10 AM

Dear Pete,

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting to consider the local income tax ordinance. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your leadership and your investment of legal minds and resources has given this approach the best standing for legal defense which we could have anticipated. Thank you.

Please let me know if you think you could come for a few minutes.

Thanks.

John

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Executive Director
Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

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From: John Burbank
To: [Bagshaw, Sally](#)
Cc: [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:23:32 AM

Dear Sally,

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting at which the local income tax ordinance will be considered. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your support for this approach has been most helpful.

Please let me know if you think you could come for a few minutes.

Thanks.

John

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Executive Director
Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

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From: John Burbank
To: [Juarez, Debora](#)
Cc: [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:20:58 AM

Dear Councilmember Juarez,

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting at which the local income tax ordinance will be considered. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM.

Please let me know if you think you could come for a few minutes.

Thanks.

John

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Seattle WA 98101

206-755-5969/cell
206-529-6345/office

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From: John Burbank
To: [Harrell, Bruce](#)
Cc: [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:19:30 AM

Dear President Harrell,

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your sponsorship of the May 1st resolution got the ball rolling on this.

Please let me know if you think you could come for a few minutes.

Thanks.

John

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Economic Opportunity Institute
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Seattle WA 98101

206-755-5969/cell
206-529-6345/office

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From: John Burbank
To: [Johnson, Rob](#)
Cc: [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:17:53 AM

Dear Rob,

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your amendments have made a good income tax measure even better.

Please let me know if you think you could come for a few minutes.

Thanks.

John

John R. Burbank
Executive Director
Economic Opportunity Institute
603 Stewart St., Suite 715
Seattle WA 98101

206-755-5969/cell
206-529-6345/office

"Building an economy that works - for everyone."

From: John Burbank
To: [Sawant, Kshama](#)
Cc: [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:16:55 AM

Dear Kshama,

AS you know, we are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your leadership has made this possible!

Please let me know if you think you could come for a few minutes.

Thanks.

John

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From: John Burbank
To: [Burgess, Tim](#)
Cc: [Chen, William](#); [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:16:05 AM

Dear Tim,

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your leadership through the committee process has made this possible.

Please let me know if you think you could come for a few minutes.

Thanks.

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From: John Burbank
To: [Herbold, Lisa](#); [Aldrich, Newell](#)
Cc: [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:09:28 AM

Dear Lisa,

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your leadership has made this possible. In fact, no one can hold a candle to you!

Please let me know if you think you could come for a few minutes.

Thanks.

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"Building an economy that works - for everyone."

From: John Burbank
To: [Reiter, Cody](#); [Gonzalez, Lorena](#)
Cc: [Katie Wilson](#)
Subject: July 10th pre-council celebration
Date: Thursday, July 06, 2017 9:07:13 AM

Dear Lorena,

It was great to spend some time with you in celebration of paid family leave yesterday. Thank you for coming down to Olympia for this bill signing and the beginning of a new era for workers and families in our state. And thank you especially for your leadership in making this happen.

We are planning a pre-celebration on Monday at 12:30, in advance of the city council meeting. We have reserved the 4th avenue plaza just outside of city hall. We expect a big crowd. It would be great to have you there and have you speak, in anticipation of the city council actions at 2 PM. Your words have been incredibly helpful in moving along the local income tax and positively answering the legal challenges.

Please let me know if you think you could come for a few minutes.

Thanks.

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"Building an economy that works - for everyone."

From: John Burbank
To: [Herbold, Lisa](mailto:Lisa.Herbold@seattle.gov)
Cc: [Aldrich, Newell](mailto:Newell.Aldrich2@seattle.gov)
Subject: RE: Leading our city and state - Thank you!
Date: Friday, July 14, 2017 5:30:57 PM

No problem! 😊

From: Herbold, Lisa [mailto:Lisa.Herbold@seattle.gov]
Sent: Friday, July 14, 2017 5:12 PM
To: John Burbank <john@eoionline.org>
Cc: Aldrich, Newell <Newell.Aldrich2@seattle.gov>
Subject: RE: Leading our city and state - Thank you!

Newell found some problems with your assumptions. I'll let him explain next week.

From: John Burbank [mailto:john@eoionline.org]
Sent: Friday, July 14, 2017 5:08 PM
To: Herbold, Lisa <Lisa.Herbold@seattle.gov>
Subject: RE: Leading our city and state - Thank you!

Did you send this out yet?

Actually, city spending from the general fund has gone down by \$52 per person compared to 2010. See attached.

It is great, in any case!

And you have been the most important leader in making this happen.

Have a good weekend.

John

From: Herbold, Lisa [mailto:Lisa.Herbold@seattle.gov]
Sent: Friday, July 14, 2017 4:29 PM
To: John Burbank <john@eoionline.org>
Subject: RE: Leading our city and state - Thank you!

The City Council has unanimously voted to begin addressing the regressive nature of our tax system,

and move toward tax fairness. On Monday, July 10 the Council passed legislation that I co-sponsored to establish a [tax on high incomes](#). Thank you for writing me about this.

This vote occurred after a public hearing and discussion over four meetings in the [Affordable Housing, Neighborhoods and Finance Committee](#).

This legislation is an important step for Seattle as well as Washington State. In Seattle, we have an increasing affordability gap between the have and have nots. The middle class is being squeezed as well. And one of the reasons is our outdated, regressive and unfair tax structure. In Washington State, we have the [most regressive](#) tax structure in the nation. Local economist Dick Conway has noted [we finish last](#) when you consider fairness, transparency, adequacy, stability, and economic vitality.

The importance of lowering the property tax burden in Seattle was placed in stark relief by the state legislature's passage of a school funding measure that will increase property taxes by \$460 for a median home in Seattle. 63% of Seattle voters supported Initiative 1098 for a comparable state tax; [a KING 5/KUOW poll](#) in June showed 66% support, with 23% opposed.

The [Institute on Taxation and Economic Policy \(ITEP\) found in 2015](#) that state and local taxes paid by the 20 percent of Washington families with the lowest incomes amounted to 16.8 percent of their income. In contrast, the tax burden for the top one percent of families with the highest incomes was 2.4 percent of their income, [less than ½ the 5.6 percent average](#) of the 41 states with an income tax. A similar dynamic exists for [business taxes](#), with the smallest 20% of businesses paying 4.8%, and the top 1% paying 0.7% in taxes. That's why I supported an amendment to include potential reduction of the B&O tax for smaller businesses.

The Washington State Republican party recently sent out a document full of half-truths and scare tactics, while encouraging Seattle residents to break the law by not paying the tax. [Here is my response](#).

WHO IS TAXED?

The legislation would establish a tax of 2.25% on only the income of Seattle residents over \$250,000 for single filers, or income above \$500,000 for married couples filing jointly. So for a single filer with income of \$300,000, only the \$50,000 over \$250,000 would be taxed, for a total of \$1125, or 0.038 percent of their total income.

Some suggested that instead of taxing Seattle residents we tax income earned in Seattle. This approach would create be significantly more complicated to administer, would require businesses to withhold income, and cost much more to implement. That seemed neither feasible nor desirable.

The Council received late-breaking concerns about the impact of legislation on LLCs, S-Corporations, and Sole-Proprietorships; here's [a link to a document](#) that addresses concern regarding business income. In short, the tax will not be levied against business revenues that are used to offset business expenses or losses.

Further, local income taxes are deductible from federal income taxes, provided you do not deduct sales tax.

WHAT WILL THE INCOME TAX REVENUE FUND?

The legislation restricts the tax revenue used to: (1) lowering the property tax burden and the impact of other regressive taxes, including the business and occupation tax; (2) replacing funding

lost through federal cuts or responding to changes in federal policy; (3) providing services, including housing, education, and transit; (4) creating green jobs and meeting carbon reduction goals; and (5) and implementing the tax.

HOW WILL THE TAX BE ADMINISTERED?

Only residents with qualifying incomes will need to file with the City. The legislation was designed to minimize the cost of implementation and reporting requirements. Residents with qualifying incomes will file their income as listed on [line 22](#) on IRS form 1040.

The tax will go into effect on January 1, 2018 with reporting due by April 15, 2019. Extensions for filing granted by the IRS will automatically apply.

Early estimates indicate it will raise approximately \$140 million from about 11,000 tax payers. The Department of Finance and Administrative Services (FAS), which collects city taxes, will be responsible for administration, and developing more detailed rules for implementation. FAS administers taxes for over 50,000 businesses, and is bound by the strict confidentiality requirements included in the legislation. Administrative costs are estimated at \$5-6 million annually, with one time IT costs at \$10-13 million.

-

WHAT ABOUT THE LEGAL CHALLENGE?

There has been public discussion of potential legal challenges. The final ordinance, as passed on Monday, stuck to the commitment made in [Resolution 31747](#), passed by the Council in May, promising that legal viability would be the primary consideration in developing and constructing the legislation. [Recently former Washington State Justice Phil Talmadge, said to King-5 News](#), referring to a 5-4 case in 1935 and other old cases, "I thought those older cases should no longer be viable." He went on to say that the current justices must decide whether the principle upheld in those cases "is somehow now actually harmful and contrary to law and therefore something that it should abandon." This was a position he took himself in a dissenting vote on the State Supreme Court.

WON'T THE WEALTHY MOVE OUT OF SEATTLE?

A [13-year tracking study](#) released last year by researchers from Stanford University and the US Treasury Department studied whether income taxes on high incomes resulted in millionaires moving. The study found that 2.4% of millionaires move each year, compared to 2.9% for the general population, and 4.5% for those earning only \$10,000. So, millionaires move less than others, even with income taxes. And remember, every state but seven have State income or investment taxes and more than 4,000 jurisdictions have taxes on local income. With Seattle paving the way, it's possible that other jurisdictions in Washington State may follow suit.

CITY SPENDING HAS GONE UP, WHY DOES SEATTLE NEED MORE TAX REVENUE?

As mentioned above, Washington has one of the most inadequate tax systems in the nation (Table 7). Between FY 1995 and FY 2014, our state and local effective tax rate fell from 11.4 percent (the eleventh highest in the nation) to 9.4 percent (the thirty-sixth highest). **No other state in the nation experienced a greater decline over this period.** If the state and local effective tax rate had equaled the 10.5 percent national norm in each year from FY 2005 to FY 2014, Washington state and local governments would have collected an additional **\$23 billion in tax revenue** (Table 8).

TABLE 7 WASHINGTON AND U.S. STATE AND LOCAL TAX REVENUE, FY 1992-FY 2014

Billions of Dollars

	Washington Tax Revenue	Washington Personal Income	Washington Effective Tax Rate (%)	Rank ¹	U.S. Tax Revenue	U.S. Personal Income	U.S. Effective Tax Rate (%)
FY 1992	11.9	100.9	11.9	38	104.2	1,236.4	10.7
FY 1993	12.4	117.9	11.9	37	104.2	1,236.5	10.7
FY 1994	13.0	122.9	11.2	34	103.5	1,178.2	10.8
FY 1995	14.0	129.9	11.4	31	100.6	1,115.5	10.8
FY 1996	15.5	139.2	11.2	30	100.0	1,044.2	10.7
FY 1997	16.4	149.2	11.0	25	79.6	1,061.0	10.6
FY 1998	17.3	162.1	10.7	20	74.0	1,027.0	10.5
FY 1999	18.1	171.9	10.4	20	81.3	1,194.2	10.5
FY 2000	18.7	180.0	9.9	21	87.4	1,207.0	10.5
FY 2001	na ²	180.9	na	na	na	1,171.1	na
FY 2002	19.3	199.7	9.9	20	90.1	1,061.2	10.6
FY 2003	na	201.4	na	na	na	1,051.6	na
FY 2004	21.4	213.7	9.9	22	103.0	1,134.6	10.4
FY 2005	22.0	221.1	9.9	21	104.6	1,057.0	10.6
FY 2006	21.1	240.8	10.2	24	126.7	1,109.8	10.9
FY 2007	21.4	267.2	10.2	21	120.0	1,170.1	11.0
FY 2008	20.6	280.0	9.9	26	120.6	1,202.4	10.8
FY 2009	21.2	286.6	9.9	27	120.2	1,277.0	10.4
FY 2010	21.1	278.0	9.7	27	120.8	1,222.0	10.5
FY 2011	20.4	292.9	9.9	30	134.2	1,360.2	10.4
FY 2012	20.4	312.2	9.4	30	128.2	1,355.0	10.2
FY 2013	20.9	321.4	9.3	30	145.0	1,470.4	10.4
FY 2014	22.2 ³	345.2	9.3	30	149.6	1,604.7	10.4

¹Rankings in this table differ slightly from those in Table 1 because of minor differences in the definitions of state and local taxes. ²Values marked as "na" indicate that the data for this effective tax rate was not available. ³U.S. Bureau of the Census did not report tax revenue by state for FY 2014 and FY 2015. Based on the reported change in state tax revenues, the estimated Washington state and local tax revenue was \$21.1 billion in FY 2014. With 2014's 10.4% effective tax rate, the implied state and local effective tax rate was 9.3.

Source: U.S. Bureau of the Census and U.S. Bureau of Economic Analysis.

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FY 2011	292.8	28.8	30.7	-1.9
FY 2012	313.2	29.4	32.9	-3.5
FY 2013	330.8	30.8	34.7	-3.9
FY 2014	343.2	32.2	36.0	-3.8
Total	—	279.7	302.7	-23.0

Source: U.S. Bureau of the Census and U.S. Bureau of Economic Analysis.

From: [Herbold, Lisa](#)
To: [John Burbank](#)
Cc: [Aldrich, Newell](#)
Subject: RE: Leading our city and state - Thank you!
Date: Friday, July 14, 2017 5:12:00 PM

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FY 1996	16.5	138.2	11.9	30	100.0	1,044.2	10.7
FY 1997	16.4	140.3	11.6	33	100.6	1,081.0	10.6
FY 1998	17.3	142.1	12.1	30	114.0	1,017.8	10.5
FY 1999	18.1	151.8	11.9	30	111.3	1,184.2	10.5
FY 2000	18.7	160.0	11.7	31	112.4	1,007.0	10.5
FY 2001	na ²	160.9	na	na	na	1,011.1	na
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FY 2003	na	161.4	na	na	na	1,030.6	na
FY 2004	21.4	173.7	12.3	30	103.0	1,134.6	10.4
FY 2005	22.0	175.1	12.5	31	104.6	1,057.0	10.6
FY 2006	21.1	184.8	11.4	30	106.7	1,109.8	10.9
FY 2007	21.4	187.2	11.4	31	109.0	1,170.1	11.5
FY 2008	20.6	188.0	10.9	30	109.6	1,200.4	10.8
FY 2009	21.2	186.8	11.3	31	108.2	1,127.0	10.4
FY 2010	21.1	178.8	11.8	31	107.8	1,123.0	10.5
FY 2011	20.4	182.8	11.2	30	104.2	1,160.2	10.4
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Source: U.S. Bureau of the Census and U.S. Bureau of Economic Analysis.

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Total	—	279.7	302.7	-23.0

Source: U.S. Bureau of the Census and U.S. Bureau of Economic Analysis.

From: John Burbank
To: [Herbold, Lisa](#)
Subject: RE: Leading our city and state - Thank you!
Date: Friday, July 14, 2017 5:07:44 PM
Attachments: [GF revenue per capita from Budget Department.xlsx](#)
[Seattle General Fund Expenditures and population growth over time.xlsx](#)

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The Washington State Republican party recently sent out a document full of half-truths and scare tactics, while encouraging Seattle residents to break the law by not paying the tax. [Here is my response.](#)

WHO IS TAXED?

The legislation would establish a tax of 2.25% on only the income of Seattle residents over \$250,000 for single filers, or income above \$500,000 for married couples filing jointly. So for a single filer with income of \$300,000, only the \$50,000 over \$250,000 would be taxed, for a total of \$1125, or 0.038 percent of their total income.

Some suggested that instead of taxing Seattle residents we tax income earned in Seattle. This approach would create be significantly more complicated to administer, would require businesses to withhold income, and cost much more to implement. That seemed neither feasible nor desirable.

The Council received late-breaking concerns about the impact of legislation on LLCs, S-Corporations, and Sole-Proprietorships; here's [a link to a document](#) that addresses concern regarding business income. In short, the tax will not be levied against business revenues that are used to offset business expenses or losses.

Further, local income taxes are deductible from federal income taxes, provided you do not deduct sales tax.

WHAT WILL THE INCOME TAX REVENUE FUND?

The legislation restricts the tax revenue used to: (1) lowering the property tax burden and the impact of other regressive taxes, including the business and occupation tax; (2) replacing funding lost through federal cuts or responding to changes in federal policy; (3) providing services, including housing, education, and transit; (4) creating green jobs and meeting carbon reduction goals; and (5) and implementing the tax.

HOW WILL THE TAX BE ADMINISTERED?

Only residents with qualifying incomes will need to file with the City. The legislation was designed to minimize the cost of implementation and reporting requirements. Residents with qualifying incomes will file their income as listed on [line 22](#) on IRS form 1040.

The tax will go into effect on January 1, 2018 with reporting due by April 15, 2019. Extensions for filing granted by the IRS will automatically apply.

Early estimates indicate it will raise approximately \$140 million from about 11,000 tax payers. The Department of Finance and Administrative Services (FAS), which collects city taxes, will be responsible for administration, and developing more detailed rules for implementation. FAS administers taxes for over 50,000 businesses, and is bound by the strict confidentiality requirements included in the legislation. Administrative costs are estimated at \$5-6 million annually, with one

time IT costs at \$10-13 million.

WHAT ABOUT THE LEGAL CHALLENGE?

There has been public discussion of potential legal challenges. The final ordinance, as passed on Monday, stuck to the commitment made in [Resolution 31747](#), passed by the Council in May, promising that legal viability would be the primary consideration in developing and constructing the legislation. [Recently former Washington State Justice Phil Talmadge, said to King-5 News](#), referring to a 5-4 case in 1935 and other old cases, “I thought those older cases should no longer be viable.” He went on to say that the current justices must decide whether the principle upheld in those cases “is somehow now actually harmful and contrary to law and therefore something that it should abandon.” This was a position he took himself in a dissenting vote on the State Supreme Court.

WON'T THE WEALTHY MOVE OUT OF SEATTLE?

A [13-year tracking study](#) released last year by researchers from Stanford University and the US Treasury Department studied whether income taxes on high incomes resulted in millionaires moving. The study found that 2.4% of millionaires move each year, compared to 2.9% for the general population, and 4.5% for those earning only \$10,000. So, millionaires move less than others, even with income taxes. And remember, every state but seven have State income or investment taxes and more than 4,000 jurisdictions have taxes on local income. With Seattle paving the way, it's possible that other jurisdictions in Washington State may follow suit.

CITY SPENDING HAS GONE UP, WHY DOES SEATTLE NEED MORE TAX REVENUE?

As mentioned above, Washington has one of the most inadequate tax systems in the nation (Table 7). Between FY 1995 and FY 2014, our state and local effective tax rate fell from 11.4 percent (the eleventh highest in the nation) to 9.4 percent (the thirty-sixth highest). **No other state in the nation experienced a greater decline over this period.** If the state and local effective tax rate had equaled the 10.5 percent national norm in each year from FY 2005 to FY 2014, Washington state and local governments would have collected an additional **\$23 billion in tax revenue** (Table 8).

TABLE 7 WASHINGTON AND U.S. STATE AND LOCAL TAX REVENUE, FY 1995-FY 2014
Billions of Dollars

	Washington Tax Revenue	Washington Personal Income	Washington Effective Tax Rate (%)	Rank ¹	U.S. Tax Revenue	U.S. Personal Income	U.S. Effective Tax Rate (%)
FY 1992	11.9	300.9	11.9	16	348.2	3226.6	10.7
FY 1993	12.4	317.9	11.9	17	364.2	3330.5	10.7
FY 1994	13.0	325.9	13.2	14	403.5	3779.2	10.9
FY 1995	14.8	328.9	14.4	11	466.6	4315.8	10.8
FY 1996	15.5	338.2	13.2	10	489.0	4469.2	10.7
FY 1997	16.4	349.2	11.0	13	729.6	4861.0	10.9
FY 1998	17.3	362.1	10.7	16	754.6	5221.8	10.5
FY 1999	18.1	374.9	10.4	15	831.5	5786.2	10.5
FY 2000	18.7	389.2	9.9	17	872.4	6007.6	10.3
FY 2001	na ²	396.9	na	na	na	6471.7	na
FY 2002	19.3	399.7	9.9	18	960.1	6612.2	10.6
FY 2003	na	392.4	na	na	na	6381.6	na
FY 2004	21.4	313.7	9.9	22	1092.6	9134.8	10.4
FY 2005	22.0	225.1	9.9	27	1094.6	10327.6	10.6
FY 2006	21.1	246.8	10.2	26	1291.7	11009.8	10.9
FY 2007	21.4	281.2	10.2	21	1281.9	11791.1	11.0
FY 2008	20.6	289.9	9.9	28	1329.6	12028.4	10.9
FY 2009	21.2	286.5	9.2	37	1282.2	12710.5	10.4
FY 2010	21.1	278.9	9.7	37	1279.8	12212.0	10.3
FY 2011	20.6	282.9	9.9	33	1344.2	12840.2	10.4
FY 2012	20.4	212.2	9.4	39	1289.2	13551.8	10.2
FY 2013	20.9	220.9	9.2	35	1450.6	14026.4	10.4
FY 2014	21.3 ³	243.2	9.3	36	1498.6	14894.7	10.4

¹Rankings in this table differ slightly from those in Table 1 because of minor differences in the definition of state and local taxes. ²States ranked according to the size of their effective tax rates. ³U.S. Bureau of the Census did not report tax revenue by state for FY 2014 and FY 2015. Based on the reported change in state tax revenue, the estimated Washington state and local tax revenue was \$14.1 billion in FY 2014. With \$191.5 billion in personal income, the actual state and local effective tax rate was 9.5%. Source: U.S. Bureau of the Census and U.S. Bureau of Economic Analysis.

TABLE 8 WASHINGTON STATE AND LOCAL TAX REVENUE, FY 2005-FY 2014
Billions of Dollars

	Personal Income	Tax Revenue (Actual)	Tax Revenue (10.5% rate)	Tax Revenue Difference
FY 2005	233.5	23.0	24.5	-1.5
FY 2006	246.8	25.1	25.9	-0.8
FY 2007	267.2	27.5	28.1	-0.6
FY 2008	289.6	28.6	30.4	-1.8
FY 2009	296.8	27.2	30.1	-2.9
FY 2010	279.6	27.1	29.4	-2.3
FY 2011	292.8	28.8	30.7	-1.9
FY 2012	313.2	29.4	32.9	-3.5
FY 2013	330.8	30.8	34.7	-3.9
FY 2014	343.2	32.2	36.0	-3.8
Total	—	279.7	302.7	-23.0

Source: U.S. Bureau of the Census and U.S. Bureau of Economic Analysis.