

## Position Statement on Taxes

### Position Statement

When developing tax policies, there must be a basic recognition that all levels of government have an obligation to finance services throughout the lives of people who have developmental disabilities, using a fair and equitable tax system. The Arc Minnesota believes that a fair and equitable tax system:

- Favors progressive taxes - tax rates must be based on the individual's ability to pay.
- Shifts funding for services affecting people who have intellectual and developmental disabilities from the local property tax to a statewide tax to ensure equity of services throughout the state.
- Prevents cost shifting from the federal and state governments to local units of government. In order to ensure a minimal standard of service availability across the country and to fulfill its historical obligations, the federal government must remain a taxing entity for services to people who have intellectual and developmental disabilities.
- Values the inclusion of people with intellectual and related developmental disabilities and their families in decision-making processes, including the promotion of self-determination.
- Recognizes that families who have children and adults with intellectual and developmental disabilities living at home have made significant economic and financial contributions that have kept the state from paying for more expensive services in more restrictive settings.
- Ensures that, during times of budget surpluses and deficits, essential services are maintained or improved and funds are made available to address the unmet needs of persons who have intellectual and related developmental disabilities and their families.

### Issue

"Taxes are part of our common wealth, what we all share. Protection and empowerment serve the common good. Because of our common wealth, we are all protected and America's empowering infrastructure is available to all. That is fundamental American value: the common wealth should serve the common good. It benefits everyone."

-- George Lakoff, Professor of Cognitive Linguistics. (Source: [Progressive Taxation: Some Hidden Truths](#))

There are certain facets of a civilized society for which we, as citizens, take responsibility and derive common benefits, such as schools, police, fire

protection, and human services. These exist for the public good and are largely financed by the public through various taxes.

Intellectual and other developmental disabilities are life-long conditions. People who have these disabilities and their families make tremendous sacrifices or adjustments throughout their lives. These include raising children at home until they are well into their adult years, forfeiting careers or reducing employment hours, paying extraordinary amounts of money for health care, and foregoing employment in order to qualify for long-term support services not available through private insurance.

Many services used by people who have intellectual and developmental disabilities and their families are financed by the public through taxes raised by federal, state, and local governments. These programs often allow families to stay intact and can enable adults who have intellectual and developmental disabilities to become more productive, independent, and self-sufficient, including holding jobs and becoming taxpayers. Such outcomes save the public from having to pay for more expensive services in more restrictive settings.

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