NATIONAL EDUCATION ASSOCIATION

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February 12, 2026

United States Senate
Washington, DC 20510

Dear Senator:

On behalf of our 3 million members and the 50 million students they serve, NEA strongly urges you to VOTE NO on H.J. Res. 142, the joint disapproval resolution on the D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025. Votes on this issue may be included in NEA's report card for the 119th Congress.

H.J. Res. 142 would put hundreds of millions of dollars in District of Columbia revenue at risk at a time when the local budget is already strained by federal safety net cuts and layoffs affecting thousands of federal workers. Such a significant loss would almost certainly result in painful cuts to public education, early childhood programs, and other essential services that students and families rely on every day.

Congress must respect D.C.'s ability to manage its own tax policy responsibly to maintain strong schools, resilient communities, and opportunities for every child.

Background

In November, the D.C. Council passed the D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025 to unlink the District's tax code and several costly federal revenue changes included in H.R. 1, last year's reconciliation bill. The D.C. Council's decision to decouple from federal provisions that disproportionately benefit those earning over $1.3 million reflects a commitment to tax equity and to investing in children and working families instead.

The law has prevented D.C. from losing nearly $658 million in local revenue over five years—funds reinvested to expand the local Earned Income Tax Credit (EITC) and restore the Child Tax Credit (CTC), reducing child poverty by an estimated 20 percent and benefiting approximately 78,000 children in the District.

The law is temporary, however. It expires in 225 days, providing D.C. time to assess thoughtfully which federal tax provisions to adopt or decouple permanently.

Additional considerations

The law passed by the D.C. Council does not alter federal tax policy; it simply allows D.C. to prioritize its own fiscal health and educational investments. Additional financial uncertainty would place further pressure on funding for schools, infrastructure, and other public investments critical to student learning. Stable and equitable funding is fundamental to student success. When revenue declines, schools face larger class sizes, fewer support staff, and diminished resources for students with the greatest needs.

Changing the law in the midst of tax season would create confusion and disruption for families already claiming the expanded EITC and CTC. When it passed the law, the D.C. Council acted prudently and in consultation with the Chief Financial Officer to ensure tax forms could be finalized without delay, protecting both D.C.'s fiscal stability and families' financial security.

Moreover, H.J. Res. 142 poses a particular risk to the District's credit rating, which was downgraded last year after Congress cut D.C.'s local budget by $1.1 billion. The District cannot afford to be in that situation again, as it would result in increased borrowing costs, further straining vital infrastructure and public investments.

For all these reasons, NEA strongly urges you to oppose H.J. Res. 142.

Sincerely,

Kimberly Johnson Trinca
Director of Government Relations
National Education Association