



NATIONAL TAXPAYERS UNION



NATIONAL TAXPAYERS UNION FOUNDATION

The Voice of America's Taxpayers

2023 Annual Report

122 C St NW Ste. 700, Washington, DC 20001

NTU.org



By the Numbers

In 2023, the NTU and NTUF teams helped achieve \$2.6 billion in lower taxes.

Here's how we did it:



**153 Congressional press
release citations**



4,898 media citations



**148 major TV &
radio broadcast
appearances**



**331 Capitol Hill
meetings**



87 op-eds published



**64 policy letters, regulatory
comments and testimony
delivered**



481,341 website views



**42,676 social media
followers**



Rep. Kat Cammack (R-FL) and NTU President Pete Sepp speak to a group of Capitol Hill and policy staffers at an NTU event.



NTU President Pete Sepp and Rep. Scott Fitzgerald (R-WI) at NTU's Holiday Reception.



NTU's event "After the Fiscal Responsibility Act and the Future of Bipartisan Budget Solutions" featured Senator Maggie Hassan (D-NH) (Left) and Representative Ashley Hinson (R-IA) (Right), speaking with NTU Executive Vice President Brandon Arnold.



President's Report

During the nine years I have served as President of the National Taxpayers Union and the National Taxpayers Union Foundation, the only constant I have to come expect is the unexpected. From the high energy enthusiasm of the Tea Party movement to the election of Donald Trump, from the victories for tax reformers at the state and federal levels to another sovereign credit rating downgrade, from the COVID pandemic to the raging global conflicts, every year brings with it a turn of events that few predicted. So it has been with 2023, and yet, so it has been with NTU's and NTUF's successes.

The NTU and NTUF teams have been able to turn the unexpected into wins for taxpayers. In January 2023, how many would have believed that the political environment could produce legislation providing \$2.1 trillion in deficit reduction, including a 25 percent cut in the IRS's recent \$80 billion largesse? How many would have noticed that amid the nationwide trend of state income tax reductions, state payroll taxes remain woefully unaddressed? How many would have foreseen a Supreme Court sharply divided over social issues handing taxpayers comfortable victories on issues like "equitable tolling"



NTU President Pete Sepp testified before a Senate Finance Committee hearing titled “House Republican Supplemental IRS Funding Cuts: Analyzing the Impact on Federal Law Enforcement and the Federal Deficit.”



NTU and Arnold Ventures co-hosted “Bipartisan Budget Solutions for Sustainable Future” with Rep. Blake Moore (R-UT) and Former Congressional Budget Office Director Keith Hall (seated, foreground) in February 2023.

working teams in Washington, D.C. We’ll never tire of our mission, and we’ll never rest on our laurels even when we do achieve wins on behalf of taxpaying families and businesses across the country.

2024 will bring an outsized share of the unexpected. This includes the economy, elections, the climate on Capitol Hill, international events, and much, much more. I have understood this throughout our journey together with our supporters over the past nine years, and I am depending on you now to join me for what’s next. It may be fraught with the unexpected, but with preparation and pluck, it will take us the right way—forward!

Pete Sepp

or undertaking a case involving the very heart of the Tax Cuts and Jobs Act?

In these matters and many more, the NTU and NTUF teams made a crucial difference—and our supporters have had a vital role in them all. Your energy, commitment, and encouragement have continued to provide us with the strength we need to prevail in the advocacy and policy spaces.

None of these efforts have been easy, but we have the hardest-

NTU's Leading Capitol Hill Team

NTU's presence in the halls of Congress is felt every single day, with strong relationships up and down the aisle, from the Senate to the House to the influential committee chairs. Our Brandon Arnold, Bryan Riley, Nick Johns and others racked up wins for taxpayers in 2023, including key provisions of the Fiscal Responsibility Act and the Tax Relief for American Families and Workers Act.

When House Ways and Means Chairman Jason Smith and Majority Whip Tom Emmer started to build support for the Tax Relief for American Families and Workers Act, they called on NTU—working closely with us and other members of the Ways and Means Committee. NTU has renewed our Tax Reform Working Group—a driving force behind the Tax Cuts and Jobs Act of 2017—in conjunction with the Ways and Means Committee staff, who now regularly call upon us to rebut bad tax policy arguments.

We build strong relationships with key offices and committees, like the House Appropriations Committee, which controls spending levels and has the ability to deny funding to specific regulations. We held bipartisan Capitol Hill events, such as one on deficit reduction options with Senator Maggie Hassan (D-NH) and Representative Ashley Hinson (R-IA). We meet regularly with leadership offices, such as biweekly lunches with staff from Majority Leader Steve Scalise's office.

We are the most influential taxpayer advocate group in Washington and we're only getting bigger and stronger.



Pete Sepp
National Taxpayers Union
President

Sepp was instrumental in pushing Republicans to get behind the IRS Funding Accountability Act, which would require the agency to update Congress on its spending plans.

NTU President Pete Sepp was included in Washingtonian Magazine's Washington DC's 500 Most Influential People of 2024.

When the House Budget Committee needed facts, they shared NTUF research, including [our chart comparing](#) Fiscal Responsibility Act savings (~\$2 trillion) with the deals reached during earlier debt ceiling standoffs (often near zero), and our work covering the potential cost of President Biden’s student loan forgiveness proposal, including the cost per taxpayer in [each congressional district](#) and in [each state](#).

We exposed how lawmakers frequently employ budgetary gimmicks to offset massive spending increases. Using these ploys make bills look substantially better on paper when the Congressional Budget Office scores them. We called out the use of the worst of these accounting gimmicks that hide unrelated spending, including customs user fees, the Medicare rebate rule, and veterans’ loan fees. Staff members on Capitol Hill directly contacted Taxpayers’ Budget Office project lead Demian Brady regarding our reports to discuss how legislation isn’t truly “paid for” and provide better alternatives for offsets.

We launched our new [Taxpayers For IRS Transformation \(Taxpayers FIRST\) project](#) to serve as a watchdog on the IRS’s \$80 billion infusion and discourage irresponsible use of these funds. Taxpayers FIRST issue areas include modernization of the IRS’s outdated technology, realistic calculation of the tax gap, improvements to customer service, and protecting taxpayer rights and privacy. Our efforts have already prompted IRS hearings where we submitted comments to provide clarity to taxpayers, and we’re actively assisting oversight of the IRS by the House Committee on the Weaponization of the Federal Government.



NTU Executive Vice President Brandon Arnold on The Evening Edit on March 28, 2023.

Getting Cross-Partisan Results for Taxpayers



HOUSE MAJORITY WHIP
TOM EMMER

“WTAS: Whip Emmer Builds Coalition of Support Around the Limit, Save, Grow Act”



“National Taxpayers Union: Rosen’s No Corruption Act Safeguards Taxpayer Dollars”



CHUCK GRASSLEY

“Grassley Joins Cassidy, Cornyn, Ernst, Colleagues In Effort To Overturn Biden’s Reckless Student Loan Bailout”



“Duckworth, Grassley, Wyden, Lankford, Markey Reintroduce Bipartisan Bill To Protect Whistleblowers At DOE & NRC”



CHAIR JODEY ARRINGTON
HOUSE BUDGET COMMITTEE

“ICYMI: ‘Fiscal Responsibility Act Would Save \$6,223 per Person, \$15,854 per Household”

MITCH McCONNELL
REPUBLICAN LEADER

“With High Inflation Sapping Americans’ Finances Every Day, Biden Wants To Raise Their Taxes Too”

CONGRESSWOMAN VIRGINIA’S 7TH DISTRICT
ABIGAIL SPANBERGER

“Spanberger, Kim Introduce Bipartisan Legislation to Cut Paperwork for Taxpayers Receiving Late Refunds, Save Americans Money”



“Congressman Comer, Senator Marshall Introduce the Save Local Business Act”



“What They Are Saying: Outside Support for ‘Fiscal Sanity to Save America”



“Reps. Roy and Cohen join to lead bipartisan fight to rein in presidential power”

ADAM SCHIFF

“Rep. Schiff Introduces Bill To Expand Penalties For Judges And Justices Who Violate Ethics Rules, Restore Integrity To The Courts”



“Risch, Crapo, Scott Introduce Bill to Block IRS Surveillance, Protect Taxpayers”

Competitiveness Coalition

NTU leads the Competitiveness Coalition, an alliance of pro-consumer and market-based organizations that advocate for American leadership in innovation and competition. We continue to have an outsized impact in our second year by making the case that free markets, not heavy-handed regulation, are the best way to foster a strong entrepreneurial climate.

We launched a strategic campaign in New Hampshire with the Josiah Bartlett Center that included a statewide poll of GOP voters and sponsorship of a series of interviews with presidential candidates. Ron DeSantis, Nikki Haley, Chris Christie, and Vivek Ramaswamy discussed their thoughts on antitrust and competition policy.



Competitiveness Coalition Chair Scott Brown with former Vice President Mike Pence at our event in New Hampshire.

Our Coalition Chair, former Senator and Ambassador Scott Brown, has made 36 appearances on broadcast media outlets including Fox News Channel, ABC News, CNN and Fox Business. His op-eds appeared in influential outlets like the *New Hampshire Union Leader*, the *Washington Times*, and the *Daily Caller*.

In the States

Our state affairs team protects taxpayers from government overreach from coast to coast.

We worked to prevent policymakers from enacting a Canadian drug pricing model in North Dakota that would limit patient access to necessary medications, cause delays in therapeutic regimens, and harm the development of life-saving medications. NTU also played a pivotal role in encouraging legislative members in Georgia to support ocular telehealth, beating back optometry naysayers seeking to limit provider access. The team's achievements in Minnesota were no less impressive, as they successfully worked with legislators on both sides of the political aisle to repeal the minimum markup law.

NTU Senior Vice President of State Affairs Leah Vukmir, NTU Senior State Affairs Director Jess Ward, and NTU State External Affairs Director Mattias Gugel played a crucial role in providing options for payroll tax reform in several states, discussing the shortcomings in state unemployment insurance systems.

NTU shepherded our gold standard remote work tax policy across the finish line in Montana. Remote workers will have to work 30 days in Montana before they owe income tax, as recommended



NTU's Leah Vukmir (left) speaks at a conference of state legislators.

by our new [Remote Obligations and Mobility report](#). We are the key national voice here, a vital role when between a quarter and half of Americans now regularly engage in remote work. Our project director, Andrew Wilford, testified to state legislatures on remote work tax policies and wrote 12 op-eds on the topic in the *Biloxi Sun Herald*, the *Chicago Tribune*, the *Lincoln Journal-Star*, the *Minneapolis Star Tribune*, the *Albany Times-Union*, and more.

We worked with in-state partners to make the case for pro-growth reforms, including the largest tax cut in West Virginia history (\$750 million) and an overdue reduction in Nebraska's high income and business tax rates (\$1 billion). Our team produced crucial information to halt a proposed North Dakota tax on political speech. NTUF Executive Vice President Joe Bishop-Henchman testified to the DC Tax Revision Commission and presented to tax chairs from 23 states.

See the back cover for more information of our activity in 2023 across the country.



PAYROLL TAX 101 & TOOLKIT

A National Taxpayers Union Foundation Primer & Solutions for State Policymakers

By Leah Vuokmir, Jess Ward,



NTUF's Andrew Wilford testified before the Nebraska Revenue Committee on remote work issues.

Taxpayer Defense Center

NTUF's Taxpayer Defense Center protects taxpayer rights through legal action. We achieved numerous wins in 2023 directly representing taxpayers in lawsuits against government overreach and filing amicus briefs in cases of interest to pro-taxpayer causes.

Our *Halstead Bead v. Richard* challenge to Louisiana's antiquated local sales tax system resulted in two new state laws that mooted our lawsuit. The changes reduce compliance costs and uncertainty for 50,000 small businesses.

Our brief in Pacific Legal Foundation's (PLF) *Tyler v. Hennepin County* case focused on a little-discussed Eighth Amendment excessive fines rationale for invalidating the seizure of Ms. Tyler's home. Developed in concert with PLF, the argument was embraced in a separate concurring opinion by Justices Neil Gorsuch and Ketanji Brown Jackson. Tyler Martinez's argument in our amicus brief in *Polselli v. U.S. Department of Treasury* did not win the day, but was again picked up in a joint dissenting opinion by Justices Gorsuch and Jackson and has attracted congressional attention in a fix.



Pelican Institute's Sarah Harbinson, NTUF's Tyler Martinez, and NTUF's Joe Bishop-Henchman at the arguments for Halstead Bead v. Richard.



NTUF's Lindsey Carpenter, Shareholder at Greenberg Traurig Nikki E. Dobay, and NTUF's Joe Bishop-Henchman at the arguments for Speer v. Oregon Department of Revenue.

We also prevented the federal government from blocking billions in state tax cuts in 18 states. The 2021 federal American Rescue Plan Act attempted to stop states from cutting taxes by banning them from “indirectly” using federal funds to do so. We swung into action by collaborating with several state attorneys general and the State Policy Network as they fight this provision, and our point of view has now won in five lawsuits halting enforcement of the provision.

We represent Jim Aranci and his neighbors, who thought it wrong when they faced a doubled property tax bill without getting to vote on it. In March, the Colorado Court of Appeals unanimously agreed with us, holding that the Lower South Platte Water Conservancy District violated the state’s Taxpayer Bill Of Rights (TABOR). They rejected the government’s bizarre claim that the taxpayers had waived their rights to oppose tax increases. This is a major win for Colorado taxpayers, upholding TABOR and ensuring that governments cannot unilaterally violate taxpayer rights.

In addition to lawsuits, the team filed 17 amicus briefs in other cases.

In the Media

DAILY CALLER

“The IRS Is Still A Mess — Except When It Needs You To Pay Up”
Op-Ed by Andrew Wilford



“SEC Failure Proves Need for Congressional Crypto Legislation”
Op-ed by Nick Johns

POLITICO

“More eyes on all that IRS money”
NTUF’s Taxpayers For IRS Transformation (Taxpayers FIRST) project, Cited



“Americans are deep in credit card debt, but Bidenomics threatens to make things even worse”
Op-ed by Brandon Arnold

THE WALL STREET JOURNAL

“Will Bob Menendez Keep His Pension?”
Op-ed by Demian Brady



“Biden DOJ bites off more than it can chew”
Op-ed by Nick Johns

Bloomberg Tax

“IRS Violated Privacy in Coinbase Summons Dispute, Groups Argue”
Joe Bishop-Henchman, Quoted



“Why Congress and the Courts Need to Hold the FTC Accountable”
Op-ed by Ryan Nabil



“High Court May Define When IRS Can Keep Summonses Quiet”
Lindsey Carpenter, Quoted



“The Bad Family Leave Policy Sweeping the Nation”
Op-ed by Jess Ward and Mattias Gugel



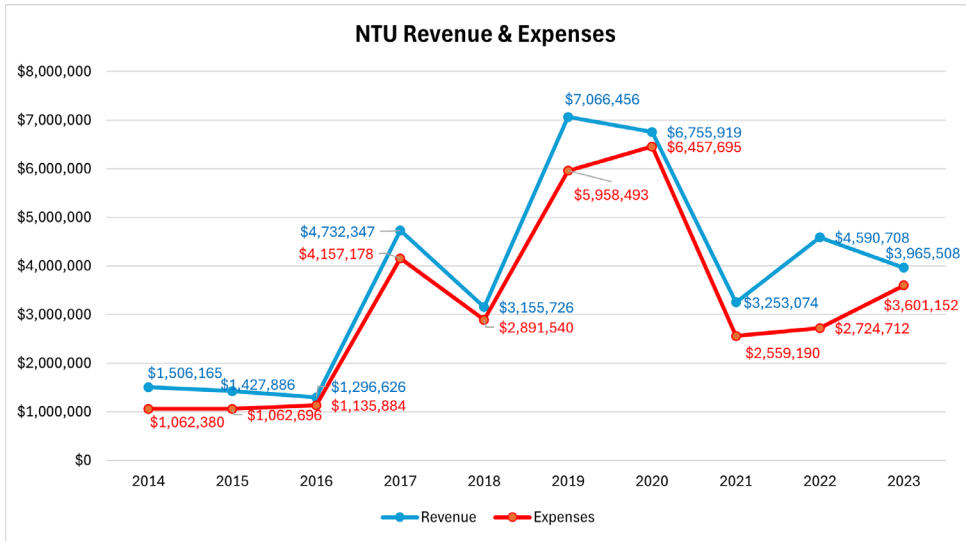
“New York Lawmakers Want to Use a 'Netflix Tax' to Pay for the Subway”
Op-ed by Andrew Wilford

Forbes

“New Report Shows Which States Impose The Biggest Tax Burden On Remote Workers”
Andrew Wilford, Quoted

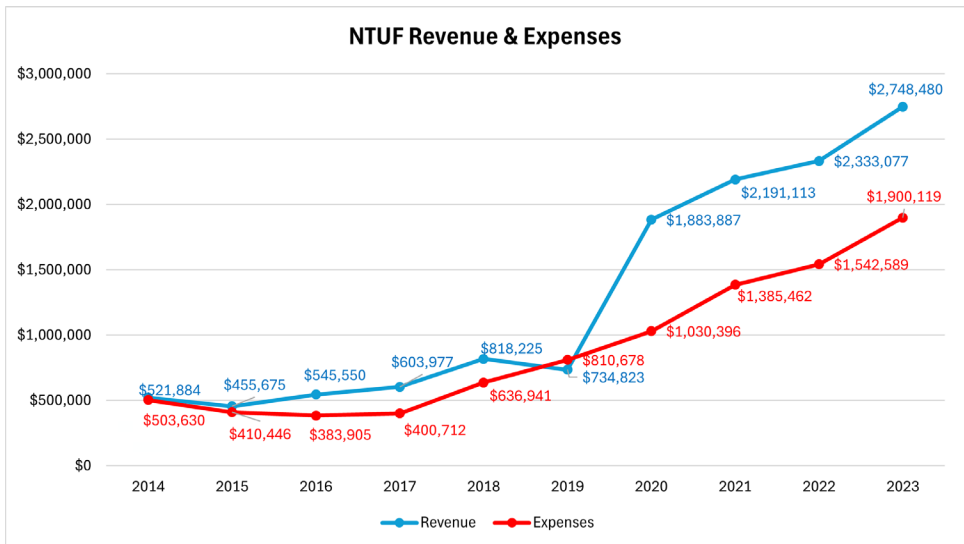
NTU Audited Financials

National Taxpayers Union is our 501(c)(4) organization. While NTU's donations and expenses rise and fall with congressional and state legislative activity, the overall revenue base has grown and expense growth has remained sustainable. As of December 31, 2023, NTU's net asset balance was \$7,128,667, compared to \$6,683,190 one year earlier. Donate to help NTU advocate for taxpayers at www.ntu.org/donate or by mail to 122 C Street NW, Suite 700, Washington, DC 20001.



NTUF Audited Financials

National Taxpayers Union Foundation is our 501(c)(3) organization. Generous donations to NTUF have enabled us to expand our work, including launching the Taxpayer Defense Center, ROAM remote work taxation project, and Taxpayers FIRST initiative. Expenses have also grown, but in a sustainable way. As of December 31, 2023, NTUF's net asset balance was \$4,808,062, compared to \$3,905,854 one year earlier. Make a tax-deductible gift to help support NTUF's work for taxpayers at www.ntu.org/foundation or by mail to 122 C Street NW, Suite 700, Washington, DC 20001.





NTU Free Trade Initiative Director Bryan Riley debates American Compass's Oren Cass on trade and blue-collar workers at the Foundation for Research on Equal Opportunity's conference, November 2023.



NTUF Executive Vice President Joe Bishop-Henchman was invited to Kyiv in March 2023 by the Zelenskyy government to advise on a tax and anti-corruption reform package.



Rep. David Schweikert (R-AZ) spoke at NTUF's inaugural Taxpayers FIRST event titled "Recommendations for Assessing, Addressing, and Ameliorating the Tax Gap."



Sen. Marsha Blackburn (R-TN) receives a Taxpayers' Friend Award from Bryan Riley, September 2023.



Nationwide Impact Highlights

