



Discriminatory Taxation Policies Obstruct the Realization of Economic and Social Rights in the United States

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I. Introduction

1. U.S. taxation policies have operated to systematically reinforce inequitable distributions of wealth and prevent governments at all levels from generating sufficient revenues to meet international human rights obligations. The scarcity narrative has long been used by U.S. public officials to justify failures to fulfill human rights obligations. This narrative has become increasingly pervasive in political discourse at all levels of government under the current administration. As federal funds are withheld from state and local governments, public officials who are ultimately responsible for implementing policies to meet human rights obligations cannot do so. These constraints come at a time of increasing economic hardship for many Americans.
2. The new administration has made extending and expanding tax breaks for wealthy Americans a top priority while also carrying out far-reaching cuts to federal expenditures—particularly those related to social and economic human rights. Federal support for basic needs such as housing, food, education, and transportation—which has already been far below what is needed—has been sharply reduced or threatened, and the harms to individual and community health and well-being will only intensify as executive policies fuel price increases that will again disproportionately harm low-income and poor residents, particularly Black, Indigenous, and other persons of color.
3. Scarcity and trickle-down theories of economics, which have been used to justify an austerity agenda that prioritizes corporate interests and profits over human rights and community well-being, have long been discredited. These ideologies provide false cover for regressive and inequitable taxation,² which systematically reinforce inequalities and continually undermine the realization of human rights in the United States in the following ways:
 - Depriving state and local governments of the revenues needed to support economic and social rights, including adequate staffing and maintenance of effective government institutions that fulfil human rights obligations;
 - Distributing tax burdens in ways that reinforce and exaggerate existing racial and other inequalities;
 - Providing nonprofit tax-exempt status to educational and health-related entities that operate like for-profit enterprises—prioritizing corporate interests over human rights and the public good. These entities exploit tax exemptions to build wealth, in part through dispossession and other forms of upward redistribution, that translates into disproportionate influence in municipal labor markets, development, and policy.³
 - Distorting the allocation of government resources and subsidies. For instance, funding public education through property taxes favors wealthier (typically whiter) communities; the Mortgage Interest Tax Credit disproportionately benefits wealthier (and whiter) homeowners and the financial sector, while denying comparable support for renters and other low-income residents (typically Black, Indigenous, and people of color).⁴
4. Inequities in the U.S. tax system—coupled with U.S. authorities' lax enforcement of tax evasion and exemption criteria—deprives local levels of government the revenues needed to maintain and improve infrastructure and social services. Under-resourced sub-national governments can hardly remedy long-standing effects of racial, economic, and health inequalities—compounding discriminatory effects of national tax policy.⁵ U.S. cities with a majority of Black and Brown residents face the harshest consequences.

5. Federal and state laws deny local authorities the ability to raise revenues needed to provide equitable support for human rights protections. For instance, Colorado’s Taxpayer Bill of Rights (TABOR) restricts Colorado municipalities’ ability to raise revenue, limiting available funding for essential social services. TABOR forbids graduated income taxes, statewide property taxes, real estate transfer taxes, and local income taxes—exacerbating the challenges facing already underfunded public programs, especially in economic downturns.
6. During the U.S.’s third UPR, member states recommended improvements related to poverty, the right to an adequate standard of living, the right to adequate housing, and the right to health,⁶ each of which is negatively impacted by U.S. taxation policies. Specifically, the recommendations called for the U.S. to:
 - Adopt further measures to ensure the enjoyment of human rights by all without discrimination;⁷
 - Adopt measures to combat structural discrimination;⁸
 - Continue to take concrete actions to promote inter-racial and inter-religious respect and eliminate discrimination, including by addressing the socioeconomic root causes and strengthening domestic remedies;⁹
 - Introduce reforms to reverse the high rates of poverty and inequality, and recognize economic, social and cultural rights internally;¹⁰
 - Further enhance activities that will lead to reducing homelessness faced by vulnerable groups across the country;¹¹
 - Develop strategies for addressing the housing and sanitary problems of marginalized communities such as indigenous and migrant communities;¹²
 - Protect expanded and equitable access to health care;¹³ and
 - Guarantee essential health services for all, including sexual and reproductive health services (26.308).¹⁴
7. Although the U.S. expressed support for all of these recommendations, homelessness has increased since the last UPR. Additionally, racial and economic disparities have deepened, even before the current administration’s drastic cuts to socioeconomic programs.
8. Existing tax policy prevents the U.S. from meeting these recommendations and impedes cities’ efforts to improve the human rights conditions set forth in the Universal Declaration of Human Rights (UDHR), International Covenant on Civil and Political Rights (ICCPR), the International Convention on the Elimination of all forms of Discrimination (CERD), as well as the 2030 Agenda for Sustainable Development.
9. Discriminatory tax policies also violate treaties the U.S. has signed but not yet ratified, including: International Covenant on Economic, Social, and Cultural Rights (ICESCR),¹⁵ Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW),¹⁶ and the Convention on the Rights of Persons with Disabilities (CRPD).¹⁷ As a signatory, the U.S. has “an obligation to refrain, in good faith from acts that would defeat the object and the purpose of the treaty.”¹⁸

II. U.S. Tax Policy and Tax-Exempt Corporations

10. U.S. tax policy has historically been highly regressive. Since the 1960s, corporate tax rates have declined—the current federal tax rate for corporations is less than half of what it was in the 1950s and 60s. The U.S. ranks among the lowest of all OECD countries in terms of corporate tax revenues it collects as a percentage of GDP. Additionally, special corporate tax provisions deny the federal government access to over \$160 billion per year in tax revenues.¹⁹
11. Weak enforcement of corporate and individual tax evasion has allowed over \$177 billion in tax revenues to escape government capture.²⁰ Instead, federal and other levels of government rely extensively on regressive taxes like sales and property tax, and tariffs.
12. Nonprofit corporations are tax-exempt entities incorporated under state law that contribute to some public benefit—such as poverty relief, education, health, or some other purpose defined as beneficial in federal or state law. While many tax-exempt organizations benefit the public, increasing privatization and commodification of services (including education and health care) has encouraged the growth of very large, monopsonistic “nonprofit” entities that operate like for-profit businesses rather than charities.²¹ For instance, University of Pittsburgh Medical Center’s net patient revenues exceeded \$12 billion in 2024—on par with revenues of multinational Fortune 500 companies.²² These large tax-exempt entities use their market influence to generate (untaxed) revenues that gets reinvested in the corporation to further its growth and support highly inflated, multi-million dollar CEO compensation packages—all untaxed.²³
13. Tax-exempt hospitals and universities exert exceptional influence on the politics and budgets of every level of government. More than half of the nation’s hospitals are designated as “charitable” nonprofit institutions by the Internal Revenue Service (IRS).²⁴ Over the next decade, the federal revenue loss from the nonprofit hospital tax exemption will total around \$260 billion.²⁵
14. Exploitation of charitable tax-exempt status is widespread and well-documented.²⁶ The U.S. Internal Revenue Service (IRS) is aware of the extensive exploitation,²⁷ but limited statutory oversight authority and systematic underfunding prevent it from pursuing wrongdoers.²⁸ IRS funding has declined significantly since 2010, and the staffing of the tax-exempt organization division especially has substantially declined.
15. Universities regularly submit misleading tax forms, improperly allocate expenses, and fraudulently claim losses to offset profits from sports and real estate revenues. The IRS’ limited ability to evaluate tax code compliance of educational institutions reduces the government’s capacity to generate tax revenue that could support policies and programs that advance human rights.²⁹
16. Although many municipalities have sought to limit or revoke the tax-exempt status of large tax-exempt organizations, these powerful groups can exercise inordinate influence on local politics because of their disproportionate economic power. In New Jersey, for instance, tax-exempt universities lobbied for a bill that would block citizens from challenging the property tax exemptions of large tax-exempt organizations.³⁰
17. Nonprofit corporations are prohibited from contributing to political candidates, but they nonetheless can influence electoral politics through, for instance, individual contributions made by individual corporate executives. They can use economic and political power as well as litigation to block serious tax reform, and even limited efforts have faced fierce pushback and limited success.³¹

18. Large nonprofits use their economic and political clout to negotiate voluntary payments in lieu of taxes (“PILOTs”).³² While PILOTs are preferable to the alternative (no financial contributions to municipalities), they rarely match the amount of taxes these organizations would otherwise pay. PILOT payments are typically channeled into initiatives and projects chosen by the tax-exempt entity, rather than elected politicians.

III. Human rights impacts in cities and communities

19. The Tax Justice Network estimates that the social impact of lost U.S. tax revenues from tax abuse alone amount to more than 10% of health budgets and 17.5% of education spending,³³ illustrating how much tax policies affect capacities of governments to realize human rights protections—including in the areas of poverty, housing, healthcare, water and sanitation, and education.

A. Poverty

20. Sub-national governments across the U.S. cannot ensure the right of social security³⁴ under the current austerity measures and tax policies. Social security is designed to protect people from poverty, yet our current tax code fails to adequately do that.³⁵ Current tax codes set a ceiling for Social Security on taxable income at \$176,100. This ceiling cost \$26 billion in lost revenue in 2023, and rising wage inequality will mean increased lost social security revenues from the highest income earners.³⁶ The U.S. does not use its maximum available resources to advance human rights in contravention of ICESCR Article 2(1).³⁷
21. Recent Trump Administration initiatives further threaten the accessibility of social security by: undermining eligible beneficiaries’ access to benefits; drastically reducing Social Security Administration (SSA) staffing (especially staff with technical expertise); and placing new restrictions on phone-based services (which severely limits access for seniors and people with disabilities). ; Trump’s policies will threaten timely social security access for 1 in 5 people in the U.S. and could ultimately lead to the privatization of key services.^{38,39}

B. Housing

22. Housing is a critical challenge for cities around the U.S., and average rents in large cities now absorb more than half of monthly household incomes.⁴⁰ Worker wages have remained stagnant since the 1980s, while average rents have risen nearly 150%.⁴¹ The financial crisis of 2007/8 brought marked increases in rent and spurred financialization of housing, deepening housing insecurity for growing numbers worldwide.⁴² Limited municipal revenues and ongoing austerity policies at the federal level will mean that these violations of the fundamental right to housing will only worsen without increases in government revenue that require significant reforms of taxation policies.
23. Pittsburgh lost more than three-fifths of its low-cost rental housing between 2000 and 2020, while experiencing a six-fold increase in high-cost rentals. The minimum income required to afford a new 1-bedroom apartment in the city is 2.4 times, and the minimum income needed for a new 2-bedroom unit is 3.3 times the median Black household income.⁴³ Dayton, Ohio has an estimated deficit of 18,300 affordable housing units⁴⁴ and has seen an alarming 18% increase in homelessness in recent years.⁴⁵ Chattanooga, Tennessee lost over 1000 units of social housing

over the past decade, while hundreds of people sit on waiting lists for rental support housing vouchers. Similarly long waitlists exist in most other cities. Across the U.S., the number of unhoused people has increased fivefold since 2022, with the current count of unhoused people now at more than 650,000.⁴⁶

24. Access to affordable, stable, and quality housing is critical to the realization of all other human rights and is protected in major international human rights instruments, including the Universal Declaration of Human Rights (Article 25), the International Covenant on Economic, Social and Cultural Rights (Article 11); and Convention on the Rights of the Child (Article 27). States are also prohibited from discriminating in the allocation of housing based on racial, national, ethnic, or other identities (e.g., Convention on the Elimination of all forms of Racial Discrimination, Article 5; and Convention Relating to the Status of Refugees, Article 21; Convention on the Elimination of all forms of Discrimination Against Women, Article 14). The SDG 2030 Agenda and New Urban Agenda also reinforce states' commitments to the progressive realization of the right to adequate housing for all and an end to forced evictions.
25. The lack of affordable housing and growing housing insecurity has disparate impacts on racially marginalized and other vulnerable groups, including women, youth, disabled, and seniors. Racial discrimination in housing accounts for much of the persistent and growing racial wealth gap in the U.S.⁴⁷ The 2007/8 mortgage and foreclosure crisis exacerbated this gap, and now White households hold an average of 20 times the wealth of Black households and 15 times that of Hispanic households.⁴⁸
26. In her 2017 report to the Human Rights Council, UN Special Rapporteur on the Human Right to Adequate Housing, Leilani Farha, called specifically for reforms of tax and financing laws as well as welfare reforms to expand and support social housing.⁴⁹

C. Health

27. Discriminatory tax policies disproportionately impact marginalized communities in nearly every state as local tax systems require the poorest residents to pay more in taxes as a share of their income than the richest residents.
28. States' lack of investment in programs that would improve health as well as state and local fiscal policies that have worsened racial inequities have left the U.S. population less healthy than it could be, weakening the prospects for future widespread prosperity. In 2014, global health researchers found that more than half of the reduction in worldwide child mortality between 1990 and 2010 was due to investments outside the health sector in areas like education, civic participation, and infrastructure.⁵⁰
29. When compared to other developed nations, the United States performs below average, and often near the bottom of the rankings, on traditional health measures like life expectancy, infant mortality, and low birthweight.⁵¹ Health is linked to a number of determinants – location, income, housing and education – and each is known to cause disparate health outcomes for rural, indigenous, low income and communities of color across the United States.
30. High medical costs gravely hinder Americans' ability to maintain healthy financial standing. According to the Consumer Protection Financial Bureau, about 100 million Americans have around \$200 billion worth of medical debt.⁵² Although the Consumer Financial Protection

Bureau sought to provide some relief by removing medical debt from individual credit reports,⁵³ the Trump Administration has sought to dismantle this agency.⁵⁴ A 2024 article⁵⁵ highlights the experience of George Curlee, one of the 52 million, or 1/3 Americans in the workforce who earn less than \$15/hour. George accumulated \$20,000 of medical debt due to a work-related accident, despite being a full-time employee and having medical insurance. Mr. Curlee cited a 60 point loss in his credit score once credit agencies learned he'd fallen behind on payments to the hospital, which impeded him from receiving mortgage and car loans. He noted that, "After paying my bills I'm often in the negative. There is no money left over to pay off this medical debt. I can't save money right now- not even towards retirement. To have this medical debt on my credit score means not being able to pursue a better life."

31. More than 60 million Americans—about one-fifth of the U.S. population—live in rural areas and are experiencing a lack of access to healthcare as hospitals serving rural communities continue to close at alarming rates. Between 2005 and 2023, 146 hospitals in rural U.S. counties closed or were converted to non-acute care (meaning they stopped providing general, short-term, acute inpatient care). Of the 146 hospitals, 81 shut down completely.⁵⁶ The CDC has found that early death from the top five leading causes of death is more common among people living in rural areas than people who live in urban areas.⁵⁷
32. The American Indian and Alaska Native people have long experienced lower health status when compared with other Americans. Lower life expectancy and the disproportionate disease burden exist perhaps because of inadequate education, disproportionate poverty, discrimination in the delivery of health services, and cultural differences. American Indians and Alaska Natives continue to die at higher rates than other Americans in many categories, including chronic liver disease and cirrhosis, diabetes mellitus, unintentional injuries, assault/homicide, intentional self-harm/suicide, and chronic lower respiratory diseases.⁵⁸ These are broad quality of life issues rooted in economic adversity and poor social conditions.
33. Today, Black people face persistent disparities in health care and health outcomes. These include higher uninsured rates, being more likely to go without care due to cost, and worse reported health status (Figure 1). Their life expectancy is nearly five years shorter compared to White people (72.8 years vs. 77.5 years). Black infants have a more than two times higher infant mortality rate than White infants (10.6 per 1,000 v. 4.4 per 1,000 as of 2021), and Black people are nearly three times more likely than White people to die due to pregnancy-related reasons (39.9 vs. 14.1 per 100,000 live births between 2017-2019).⁵⁹
34. 17 million children struggle with hunger in the United States⁶⁰ and around 22.6 million children⁶¹ rely on free school lunches or reduced (cost) school lunches provided in schools.⁶² Based on various tax cut proposals, more than 40 million people could receive less help from SNAP to buy groceries, millions of them potentially losing their food assistance altogether.⁶³
35. Children who rely on school as a source of food will be further disadvantaged by the Trump Administration's closing of the Department of Education, one of the most valuable institutions and resources for students, families and school districts. Stating that, "We're going to be returning education, very simply, back to the states where it belongs,"⁶⁴
36. These announcements are presented at a time when mental health wellbeing is at an all time low for youth in the U.S. The situation is so dire that more than one in four students in the 2022-2023 academic year missed at least 10% of the school year due to chronic absenteeism due to mental

health issues and approximately 2 million adolescent attempted suicide each year. Suicide is the second leading cause of death for children and young adults ages 10 to 24, causing more death than any single major illness and second only to unintentional injuries.⁶⁵ For many students, their only access to a trusted adult or mental health services are through their schools. Elimination of the Department of Education will have grave consequences for children's health and will impede equitable health outcomes as local schools will bear the brunt of decimated budgets, staffing and resources following withdrawal of federal funding and systems support.

D. Water and Sanitation

37. Regressive taxes and the tax-exempt status of hospitals and universities severely limit adequate access to water and sanitation throughout the U.S. Without the tax revenue of large organizations, the right to an adequate standard of living cannot be realized. Without significant tax reform, the aging water infrastructure and failing septic tank systems will continue to deteriorate—leaving the 2.2 million Americans that live in homes without running water, and the tens of millions without basic plumbing, in substandard housing.⁶⁶
38. The lack of access to water and sanitation services, as well as disparate costs incurred by communities nationwide along racial and economic lines, breach both the Clean Water Act,⁶⁷ the Safe Drinking Water Act⁶⁸ and multiple human rights obligations, such as Articles 21 and 25 of the Universal Declaration of Human Rights, the UN General Assembly Resolution 64/292 and the UN Sustainable Development Goals 3, 6, 10 and 11.
39. In 2019, the non-profit organization, DigDeep, partnered with US Water Alliance to provide a report⁶⁹ that breaks down the situation of access to adequate water and sanitation systems in the U.S. The report indicates that more than 44 million people are served by water systems that recently had health-based Safe Drinking Water Act (SDWA)⁷⁰ violations and that rural, Native American and African American homes and communities are those most negatively impacted. The following are findings presented in the report:
 - African-American and Latinx households are nearly twice as likely to lack complete plumbing than white households, and Native American households are 19 times more likely.
 - The larger the share of Native American, African-American, Latinx, or Pacific Islander residents living in a census tract, the higher the percentage of homes that lack complete plumbing.
 - 17% of people living in rural areas report having experienced issues with safe drinking water and 12% of people living in rural areas report issues with their sewage system.
40. Not only is the lack of access to adequate water and sanitation disproportionately impacting marginalized communities, so too are the costs.
41. In April 2024, the Environmental Protection Agency (EPA) reported⁷¹ to the U.S. Congress that the total nationwide clean water infrastructure needs identified as of January 1, 2022 were \$630.1 billion for the period between January 1, 2022, and December 31, 2041. This report came shortly after the EPA's Drinking Water Infrastructure Needs Survey and Assessment September 2023⁷² report which cited that water utilities nationwide will need to spend \$625 billion over the next 20 years to fix, maintain, and improve the country's water infrastructure. The two surveys together—one focused on wastewater and stormwater and the other on drinking water

systems—indicate a total infrastructure funding deficit greater than \$1.2 trillion over the next two decades.

42. The policies outlined above have limited states' ability to cover the costs of water and sanitation infrastructure and maintenance, and many communities must place the financial burden of water system repairs and improvements on residents.⁷³ Such practices have discriminatory consequences, and can compound human rights violations for individuals living in these communities.
43. For example, the UN Special Rapporteur on the Human Rights to Safe Drinking Water and Sanitation (2008-2014), Catarina de Albuquerque, recalled in her statement on her visit to the U.S. an Alabama resident's personal story, she was "an African-American woman, with a disabled child, who was threatened with arrest for not maintaining her septic systems according to relevant standards. The cost to replace the septic system was higher than her annual income of \$12,000, and she did not have any possibilities to access funding." Exacerbating the discriminatory financial burden of water and sanitation, she also wrote that "poor, disadvantaged, minority and indigenous communities are often unable to access federal, state and local funding sources due to technical, managerial and financial capacity requirements, among others. This is the case for communities from the rural South to the San Joaquin Valley to the Appalachian region."
44. Catarina de Albuquerque also wrote:

"The EPA has elaborated voluntary affordability guidelines, suggesting that a maximum of 2 percent of household income should be allocated to water services. I visited Tulare County, the poorest in California and where the majority of the population are people of colour. Here I met Gloria, who explained that her community suffers from drinking water contaminated by nitrates and arsenic. This means that besides paying for the regular water bill, families are forced to purchase bottled water to ensure safe and clean water for drinking and cooking. Hence, in total, households like Gloria's are devoting approximately 18 per cent of their income to water and sanitation. Those households either unable to afford alternative solutions or forced to make difficult trade offs fall into a protection gap. From my observations, the EPA guidelines are not being adhered to and I call on the Government to adopt a mandatory federal standard on affordability in conformity with human rights."

E. Education

45. Article 26 of the Universal Declaration of Human Rights (UDHR) and Article 5(e)(v) of CERD provide a broad framework for ensuring equal access to education. Discriminatory tax systems, the scarcity narrative and austerity measures heavily impact the educational services and opportunities that U.S. cities are capable of offering. Due to these economic policies, U.S. students are exposed to inequitable and insufficient measures of education.
46. Discriminatory tax systems impacting educational access and outcomes include the use of property taxes as the primary funding for local public schools, voucher systems, student loan rates on top of ever-increasing University tuition costs.

47. Reliance on property taxes for public school funding exacerbates disparities within the U.S. By allowing wealthier neighborhoods to benefit from wider and varied access to educational experiences, and simultaneously throttling those of vulnerable communities simply due to their historically lower property values, perpetuates the cycle of educational inequity.
48. Voucher systems undemocratically allocate state and taxpayer funds to private schools and charter schools. These schools are often not obligated to the same standards as public schools when it comes to curriculum, enrollment (open or selective) or testing and assessments of students and teachers. Vouchers come in two main forms, K-12 tuition tax credits or Education Savings Accounts.⁷⁴
49. Student loan debt has increased from \$520 billion in 2006 to over \$1.6 trillion dollars with over 42 million people holding federal loan debt.⁷⁵ Due to inequitable means and opportunities for families of color to build wealth, 81% of Black and African American students have federal loans for a Bachelor's Degree, compared to 59% of white students. This implies that black students are far more suppressed by student loans. So much so, that "Four years after graduation, Black students owe an average of 188% more than white students borrowed."⁷⁶
50. Meanwhile, the scarcity narrative, and incumbent austerity measures, devastate public education by maintaining the implication that it is a public good which must compete for limited resources, as opposed to viewing it as an essential, worthy investment and human rights obligation, which must be prioritized. These approaches strip schools of equitable and sufficient staffing, resources and rates of success amongst students.
51. Staffing shortages due to budget cuts caused by the scarcity narrative compromise the ability of U.S. schools to provide equitable access to education and mental health services that are key to students' wellbeing and success. Only 55% of public schools offer diagnostic mental health assessments, and even fewer provide treatment. 42% of K-12 schools offered mental health treatment through counseling and psychotherapy to minimize symptoms.⁷⁷ This gap in services creates inequitable and underprepared schools, which translates into colossal student numbers, with active mental health needs going unaddressed, leading to a worsening of conditions and long-term impacts.
52. In addition to staffing shortages, research by Nick Kauzlarich of the Economic Policy Institute, proves that inadequate pay has been a long-standing issue for teachers and reveals that public K-12 teachers are paid nearly 20 percent less than college-educated, non-teaching peers.⁷⁸ A "Teaching Salary Index"⁷⁹ compiled by the organization, Teaching Abroad, indicates that teachers in the United States are paid 14% below the local cost of goods and services and - \$8,908.33 below the GDP (PPP).
53. The resources available to a school are dependent on local property taxes and state funding. Therefore, students and school districts receive inequitable funding, with the largest of these consequences being experienced by the most vulnerable communities. The "State of Funding Equity Tool", created by Education Trust, indicates that in many states, districts serving the most students of color receive less than districts serving the least students of color. In six states, districts serving the most students of color receive at least 10% less funding, while in 17 states, districts serving the most students of color receive up to 10% less state and local funding, than districts serving the least students of color.⁸⁰

IV. Recommendations

54. States should consider raising the following recommendations to the U.S. government:

- a) Support the realization of a global tax treaty through the UN framework convention on international tax cooperation;⁸¹
- b) Reform regressive tax policy in the areas of income, property, sales, social security, and other taxes;
- c) Strengthen and fully staff agencies charged with government tax collection and fraud detection;
- d) Implement and support human rights budgeting processes at all levels of government;⁸²
- e) Reform tax laws to eliminate tax evasion and abuses by wealthy taxpayers and corporate nonprofit entities. In particular, eliminate tax-exemptions on revenue generated from investments by universities, health care, and other nonprofit entities in athletics, real estate, endowments, and other non-charitable enterprises;
- f) Empower state and local governments to raise revenues essential to fulfilling international human rights obligations; and
- g) Provide technical and other support to local and state authorities working to challenge tax evasion and other abuses by tax-exempt organizations in their jurisdictions.

Endnotes

- ¹ The Human Rights City Alliance is a network of advocates and scholar-practitioners in cities across North America that work to promote cross-city human rights organizing, supporting activism and leadership development utilizing the human rights city organizing framework. We work to connect human rights organizers in North America with global human rights institutions and movements and develop strategic approaches to transforming human rights governance in the region. The Alliance promotes the development and sharing of knowledge and models for improving respect for human rights and dignity, as well as “people-centered human rights” based in experiences and struggles of marginalized communities. This report has been completed in collaboration with locally-based partner organizations affiliated with the Human Rights Cities Alliance, including the Pittsburgh Human Rights City Alliance, Dayton United for Human Rights Coalition, and the Ubuntu Institute for Community Development.
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- ³ Lord, Rich. "Pittsburgh's Powerful Nonprofits." in *Pittsburgh Post-Gazette*. Sept. 11, 2017. <https://newsinteractive.post-gazette.com/nonprofit/>.
- ⁴ [It's time to gut the mortgage interest deduction](#) Brookings Tax Policy Center, November 6, 2017; [Social Housing For All: A Vision For Thriving Communities, Renter Power, and Racial Justice](#) Renters Rising report (2022). *The Whiteness of Wealth: How the Tax System Impoverishes Black Americans and How We can Fix it*. Dorothy A. Brown. 2021. New York: Random House.
- ⁵ Global Health Watch 5, *Private Philanthropic Foundations: What Do They Mean for Global Health?*, pp. 263-277, <https://phmovement.org/wp-content/uploads/2018/07/D2.pdf>.
- ⁶ Hum. Rts. Council, Report of the Working Group on the Universal Periodic Review, United States of America, U.N. Doc. A/HRC/46/15/Add.1 (2021).
- ⁷ *Id.* at ¶ 26, Recommendation No. 26.110.
- ⁸ *Id.* at ¶ 26, Recommendation No. 26.111.
- ⁹ *Id.* at ¶ 26, Recommendation No. 26.120.
- ¹⁰ *Id.* at ¶ 26, Recommendation No. 26.285.
- ¹¹ *Id.* at ¶ 26, Recommendation No. 26.286.
- ¹² *Id.* at ¶ 26, Recommendation No. 26.287.
- ¹³ *Id.* at ¶ 26, Recommendation No. 26.288.
- ¹⁴ *Id.* at ¶ 26, Recommendation No. 26.308.
- ¹⁵ International Covenant on Economic, Social, and Cultural Rights (“ICESCR”), signed Oct. 05, 1977, 993 U.N.T.S. 3.
- ¹⁶ Convention on the Elimination of all Forms of Discrimination Against Women (“CEDAW”), signed Jul. 17, 1980, 1249 U.N.T.S. 13.
- ¹⁷ Convention on the Rights of Persons with Disabilities (“CRPD”), signed Dec. 13, 2006, 2515 U.N.T.S. 3.
- ¹⁸ United Nations, Dam Hammaraskjöld Library, *What is the difference between signing, ratification and accession of UN treaties?*, accessible at: ask.un.org/faq/14594; RESTATEMENT (FOURTH) OF THE FOREIGN RELATIONS LAW OF THE UNITED STATES § 304 (AM. L. INST. 2018).
- ¹⁹ *Six Charts That Show How Low Corporate Tax Revenues Are in the U.S. Right Now*, Peter G. Peterson Foundation, April 7, 2023, <https://www.pgpf.org/article/six-charts-that-show-how-low-corporate-tax-revenues-are-in-the-united-states-right-now>.
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