

AN ACT
D.C. ACT 15-421

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 10, 2004

*Codification
District of
Columbia
Official Code*

2001 Edition

2004 Fall
Supp.

West Group
Publisher

To amend, on an emergency basis, Chapter 18 of Title 47 of the District of Columbia Official Code to modify and provide for the effective administration of the lower income, long-term homeowner tax credit.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Lower Income, Long-Term Homeowner Credit Administration Emergency Act of 2004".

Sec. 2. Chapter 18 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents is amended by striking the section designation "47-1806.09e. Tax on residents and nonresidents — Credits — Lower income, long-term homeowner credit — Carryover of credit." and inserting the section designation "47-1806.09e. Tax on residents and nonresidents — Credits — Lower income, long-term homeowner credit — Refund of credit." in its place.

(b) Section 47-1806.09 is amended as follows:

(1) Paragraph (1)(B) is amended by adding a new sentence to read as follows:

"A determination required by this subparagraph shall be calculated for the fiscal year ending in the tax year for which the credit is claimed."

(2) Paragraph (2) is amended by striking the phrase "Class 1 property as defined in § 47-813(c-4)(1)" and inserting the phrase "real property receiving the homestead deduction under § 47-850 or a unit within a cooperative housing association for which the cooperative housing association is receiving the homestead deduction under § 47-850.01." in its place.

(3) Paragraph (3) is amended as follows:

(A) Strike the phrase "taxpayer, as defined in § 47-1801.04(7)" and insert the phrase "resident, as defined in § 47-1801.04(17)" in its place.

(B) Subparagraph (A) is amended to read as follows:

Note,
§ 47-1806.09

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“(A)(i) Owns an eligible residence as his principal place of residence and has resided in the eligible residence for at least 7 consecutive years immediately prior to the last day of the tax year; or

“(ii) Is a shareholder or member of a cooperative housing association, occupies by right an eligible residence by reason of his ownership of a stock or membership certificate, proprietary lease, or other evidence of membership in the cooperative housing association, and has resided in the eligible residence as his or her principal place of residence for at least 7 consecutive years immediately prior to the last day of the tax year; and”.

(4) Paragraph (4) is amended by striking the phrase “have the same meaning as “household income” in § 47-1806.06(b)(2)” and inserting the phrase “means the total “adjusted gross income,” as defined in § 47-1803.02(b), of every member of the household” in its place.

(c) Section 47-1806.09a is amended as follows:

Note,
§ 47-1806.09a

(1) Subsection (a) is amended as follows:

(A) Strike the phrase “§ 47-1806.08b” and insert the phrase “§ 47-1806.09b” in its place.

(B) Strike the phrase “prior tax year” and insert the phrase “prior real property tax year” in its place.

(2) Subsection (b) is amended to read as follows:

“(b) If an eligible residence is a unit within a cooperative housing association, the credit shall be computed in accordance with subsection (a) of this section using the net amount of real property tax apportioned to the eligible residence by the cooperative housing association as the amount of real property tax imposed. The cooperative housing association shall provide to the eligible resident upon his request data concerning the amount of real property taxes apportioned to his or her eligible residence by the cooperative housing association for the real property tax year ending in the tax year for which the credit is allowed and the prior real property tax year, accounting for real property tax credits and deductions passed through to the eligible resident to include the homestead deduction under § 47-850.01 and the senior citizen deduction under § 47-863.”.

(d) Section 47-1806.09b is amended as follows:

Note,
§ 47-1806.09b

(1) Subsection (a) is amended by striking the phrase “§ 47-1806.09b” and inserting the phrase “§ 47-1806.09a” in its place.

(2) Subsection (b) is amended by striking the word “taxable” and inserting the word “tax” in its place.

(3) Subsection (c) is amended by adding a new sentence at the end to read as follows:

“No person may apply for any of the credits if another person in the household has applied for any of the credits.”.

(4) New subsections (d) and (e) are added to read as follows:

ENROLLED ORIGINAL

“(d) An eligible resident in a household may seek a pro rata contribution from the eligible resident who receives the credit. The eligible resident who does not receive the credit shall not have any right against the District of Columbia to claim or recover the credit or any portion thereof, whether at law or in equity.

“(e) Notwithstanding subsection (a) of this section, an eligible resident shall not be required to submit an application with the eligible resident’s 2003 District of Columbia personal income tax return.”

(e) Section 47-1806.09d(b)(2) is repealed.

Note,
§ 47-1806.09d
Note,
§ 47-1806.09e

(f) Section 47-1806.09e is amended as follows:

(1) Strike the phrase “§ 47-1806.08a” and insert the phrase “§ 47-1806.09a” in its place.

(2) Strike the word “taxable” and insert the word “tax” in its place.

(g) Section 47-1806.09f is amended as follows:

Note,
§ 47-1806.09f

(1) Subsection (a) is amended to read as follows:

“Sections 47-1806.09 through 47-1806.09f, as amended by the Lower Income, Long-Term Homeowner Credit Administration Emergency Act of 2004, passed on an emergency basis on April 20, 2004 (Enrolled version of Bill 15-771), shall apply to tax years beginning after December 31, 2002.”

(2) Subsection (b) is amended to read as follows:

“An eligible resident shall apply for the tax credit under § 47-1806.09a using an application form to be developed by the Office of Tax and Revenue. For tax year 2003, this form shall be developed by the Chief Financial Officer by April 1, 2004.”

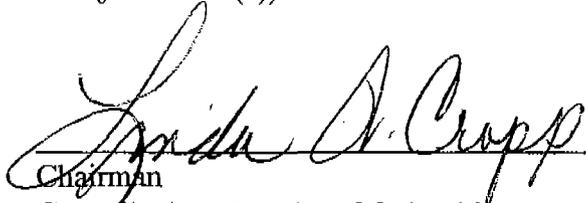
Sec. 3. Fiscal impact statement.

The Council adopts the attached fiscal impact statement as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section

412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
D.C. Official Code § 1-204.12(a)).



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED
May 10, 2004

COUNCIL OF THE DISTRICT OF COLUMBIA
OFFICE OF THE BUDGET DIRECTOR

FISCAL IMPACT STATEMENT

Bill Number:	Type: Emergency (X) Temporary () Permanent ()	Date Reported: April 19, 2004
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Subject/Short Title: "Low-Income, Long-Term Homeowner Credit Administration Emergency Act of 2004".

Part I. Summary of the Fiscal Estimates of the Bill		
	YES	NO
1. It will impact spending. (If "Yes," complete Section 1 in the Fiscal Estimate Worksheet).	()	(x)
a) It will affect local expenditures.	()	(x)
b) It will affect federal expenditures.	()	(x)
c) It will affect private/other expenditures.	()	(x)
d) It will affect intra-District expenditures.	()	(x)
2. It will impact revenue. (If "Yes," complete Section 2 in the Fiscal Estimate Worksheet).	()	(x)
a) It will impact local revenue.	()	(x)
b) It will impact federal revenue.	()	(x)
c) It will impact private/other revenue.	()	(x)
d) It will impact intra-District revenue.	()	()
3. The bill will have NO or minimal fiscal impact. (If "Yes," explain below).	(x)	
Title IV of the Housing Act of 2001 (D.C. Law 14-114) is already provided for in the FY 2004 budget as adopted by the Mayor and the Council. This clarification of its administration will not result in any additional fiscal impact beyond that which we have already budgeted.		

Part II. Other Impact of the Bill		
	YES	NO
If you check "Yes" for each question, please explain on separate sheet, if necessary.		
1. It will affect an agency and/or agencies in the District.	(X)	()
This legislation will clarify the administration of Title IV of the Housing Act of 2001.		
2. Are there performance measures/output for this bill?	()	(x)
3. Will it have results/outcome, i.e., what would happen if this bill is not enacted?	(x)	(x)
4. Are funds appropriated for this bill in the Budget and Financial Plan for the current year?		()
Title IV of the Housing Act of 2001 (D.C. Law 14-114) is already provided for in the FY 2004 budget as adopted by the Mayor and the Council. This clarification of its administration will not result in any additional fiscal impact beyond that which we have already budgeted.		

Sources of information: Committee staff, Office of the Chief Financial Officer.	Councilmember: Evans
	Staff Person & Tel: Jeff Coudriet, 202/724-8058.
	Council Budget Director's Signature:

ENROLLED ORIGINAL

AN ACT

D.C. ACT 15-422

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 10, 2004

*Codification
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To amend, on an emergency basis, the Omnibus Budget Support Act of 1995 to authorize the District of Columbia Board of Education to implement a retirement incentive program for a limited declaration period between April 1, 2004, and May 14, 2004, for members of the District of Columbia Teachers' Retirement System who are eligible for regular retirement on or before May 14, 2004, and who will have an effective retirement date between June 25, 2004 and June 30, 2004.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this Act may be cited as the "Teacher Retirement Incentive Program Emergency Amendment Act of 2004".

Sec. 2. Section 901 of the Omnibus Budget Support Act of 1995, effective September 26, 1995 (D.C. Law 11-52; D.C. Official Code § 38-2041.01), is amended as follows:

Note,
§ 38-2041.01

(a) Subsection (a) is amended by striking the phrase "the personnel authority of the Board of Education." and inserting the phrase "the personnel authority of the Board of Education, who are enrolled in retirement systems established pursuant to An Act For the retirement of public-school teachers in the District of Columbia, approved, August 7, 1946 (60 Stat. 575; D.C. Official Code §§38-2021.01 – 38-2021.23), commonly known as "the District of Columbia Teachers' Retirement System." in its place.

(b) Subsection (c) is repealed.

(c) Subsections (d) and (e) are amended to read as follows:

"(d) The program shall be limited to employees who are eligible to voluntarily retire on or before May 14, 2004, pursuant to section 3 of An Act For the retirement of public-school teachers in the District of Columbia, approved August 7, 1946 (60 Stat. 875; D.C. Official Code § 38-2021.03), and who declare their intent to retire between April 1, 2004 and May 14, 2004, with an effective retirement date between June 25, 2004 and June 30, 2004.

"(e) The program shall offer a retirement incentive of an amount to be determined by the Board, not to exceed \$23,250, to be paid in one installment."

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Sec. 3. Fiscal impact statement.

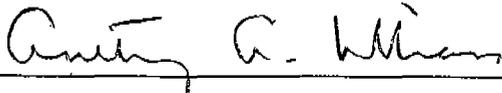
The Council authorized expenditure of an amount not to exceed \$5 million for the District of Columbia Public Schools for the Teacher Buyout Incentive Program on February 3 2004 (D.C. Act 15-387). The use of Reserve funds is already incorporated into the District's budget and financial plan and, therefore, the enactment of this legislation has no fiscal impact.

Sec. 4. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Official Code § 1-204.12(a)).



Chairman
Council of the District of Columbia



Mayor
District of Columbia
APPROVED
May 10, 2004

COUNCIL OF THE DISTRICT OF COLUMBIA
OFFICE OF THE BUDGET DIRECTOR
FISCAL IMPACT STATEMENT

Bill Number: 15-792	Type: Emergency (<input checked="" type="checkbox"/>) Temporary () Permanent ()	Date Reported: April 2004
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Subject/Short Title: District of Columbia Board of Education Retirement Incentive Program Emergency Amendment Act of 2004

Part I. Summary of the Fiscal Estimates of the Bill

	YES	NO
1. It will impact spending. (If "Yes," complete Section 1 in the Fiscal Estimate Worksheet).	()	(<input checked="" type="checkbox"/>)
a) It will affect local expenditures.	()	(<input checked="" type="checkbox"/>)
b) It will affect federal expenditures.	()	(<input checked="" type="checkbox"/>)
c) It will affect private/other expenditures.	()	(<input checked="" type="checkbox"/>)
d) It will affect intra-District expenditures.	()	(<input checked="" type="checkbox"/>)
2. It will impact revenue. (If "Yes," complete Section 2 in the Fiscal Estimate Worksheet).	()	(<input checked="" type="checkbox"/>)
a) It will impact local revenue.	()	(<input checked="" type="checkbox"/>)
b) It will impact federal revenue.	()	(<input checked="" type="checkbox"/>)
c) It will impact private/other revenue.	()	(<input checked="" type="checkbox"/>)
d) It will impact intra-District revenue.	()	(<input checked="" type="checkbox"/>)
3. The bill will have NO or minimal fiscal impact. (If "Yes," explain below).	(<input checked="" type="checkbox"/>)	()

Explanation:
Funds were provided in DC Act 15-387, the bill only implements that decision.

Part II. Other Impact of the Bill

If you check "Yes" for each question, please explain on separate sheet, if necessary.

	YES	NO
1. It will affect an agency and/or agencies in the District.	()	(<input checked="" type="checkbox"/>)
2. Are there performance measures/output for this bill?	()	(<input checked="" type="checkbox"/>)
3. Will it have results/outcome, i.e., what would happen if this bill is not enacted?	()	(<input checked="" type="checkbox"/>)
4. Are funds appropriated for this bill in the Budget and Financial Plan for the current year?	(<input checked="" type="checkbox"/>)	()

Sources of information:	Councilmember: Chavous
	Staff Person & Tel: Mericia Arnold 724 7774
	Council Budget Director's Signature: [Signature]

4/20/04

ENROLLED ORIGINAL

AN ACT

D.C. ACT 15-423

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
MAY 10, 2004

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To amend, on an emergency basis, Title 47 of the District of Columbia Official Code to exempt from taxation certain real property owned directly through any wholly-owned subsidiary by a legitimate theater company, to exempt from taxation certain personal property owned directly through any wholly-owned subsidiary by a legitimate theater company, and to exempt from taxation sales to any organization that is wholly-owned by a legitimate theater company.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Lot 878, Square 456 Tax Exemption Clarification Emergency Act of 2004".

Sec. 2. Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-1002 is amended as follows:

(1) Paragraph (19) is amended by striking the semicolon and inserting the phrase ", and the real property (and any interest therein) situated on any portion of the lot that is designated, as of October 1, 2003, as lot 878 in square 456 and that is owned, occupied, and used, directly through one or more wholly-owned subsidiary organizations, by a legitimate theater company so long as the property continues to be so owned and occupied, and used for the exempt purposes described in paragraph (18) of this section and this paragraph;" in its place.

(2) Paragraph (28)(B)(ii) is amended by striking the phrase "a theater company described in paragraph (19) of this section" and inserting the phrase "a theater company described in paragraph (19) of this section or any wholly-owned subsidiary of such theater company" in its place.

(b) Section 47-1052(a)(8) is amended to read as follows:

"(8) "Qualified Theater Company" means any entity that:

"(A)(i) Operates a theater of the type described in § 47-1002(19); and

"(ii)(I) Owns some or all of the Site; or

"(II) Is or was the contract purchaser of some or all of the

Note,
§ 47-1002

Note,
§ 47-1052

ENROLLED ORIGINAL

Site as of July 10, 2002; or

“(B) Is the current wholly-owned subsidiary of an entity that is described in subparagraph (A) of this paragraph.”

(c) Section 47-1508(a) is amended by adding a new paragraph (10) to read as follows:

Note,
§ 47-1508

“(10) The personal property of any organization which is wholly-owned by a legitimate theater company, which is a District of Columbia nonprofit corporation, and which acquires any portion of the lot that is designated, as of October 1, 2003, as lot 878 in square 456 as if the personal property was owned by the legitimate theater company.”

(d) Section 47-2005 is amended by adding a new paragraph (36) to read as follows:

Note,
§ 47-2005

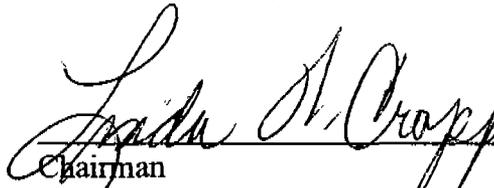
“(36) Sales to any organization which is wholly-owned by a legitimate theater company, which is a District of Columbia nonprofit corporation, and which acquires any portion of the lot that is designated, as of October 1, 2003, as lot 878 in square 456 to the same extent as if the sale was made to the legitimate theater company.”

Sec. 3. Fiscal impact statement.

The Council adopts the attached fiscal impact statement as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code §1-206.02(c)(3)).

Sec. 4. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Official Code § 1-204.12(a)).



Chairman
Council of the District of Columbia



Mayor
District of Columbia
APPROVED

COUNCIL OF THE DISTRICT OF COLUMBIA
OFFICE OF THE BUDGET DIRECTOR

FISCAL IMPACT STATEMENT

Bill Number:	Type: Emergency (X) Temporary () Permanent ()	Date Reported: April 19, 2004
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Subject/Short Title: "Lot 878, Square 456 Tax Exemption Clarification Emergency Act of 2004".

Part I. Summary of the Fiscal Estimates of the Bill		
	YES	NO
1. It will impact spending. (If "Yes," complete Section 1 in the Fiscal Estimate Worksheet).	()	(x)
a) It will affect local expenditures.	()	(x)
b) It will affect federal expenditures.	()	(x)
c) It will affect private/other expenditures.	()	(x)
d) It will affect intra-District expenditures.	()	(x)
2. It will impact revenue. (If "Yes," complete Section 2 in the Fiscal Estimate Worksheet).	()	(x)
a) It will impact local revenue.	()	(x)
b) It will impact federal revenue.	()	(x)
c) It will impact private/other revenue.	()	(x)
d) It will impact intra-District revenue.	()	()
3. The bill will have NO or minimal fiscal impact. (If "Yes," explain below).	(x)	
The proposed emergency legislation would not have any additional fiscal impact beyond that of D.C. Law 14-234, the "Square 456 Payment In Lieu of Taxes Amendment Act of 2002".		

Part II. Other Impact of the Bill		
	YES	NO
If you check "Yes" for each question, please explain on separate sheet, if necessary.		
1. It will affect an agency and/or agencies in the District.	()	(X)
2. Are there performance measures/output for this bill?	()	(x)
3. Will it have results/outcome, i.e., what would happen if this bill is not enacted?	()	(x)
4. Are funds appropriated for this bill in the Budget and Financial Plan for the current year?	(x)	()
The proposed emergency legislation would not have any additional fiscal impact beyond that of D.C. Law 14-234, the "Square 456 Payment In Lieu of Taxes Amendment Act of 2002".		

Sources of information: Committee staff.	Councilmember: Evans
	Staff Person & Tel: Jeff Coudriet, 202/724-8058.
	Council Budget Director's Signature: <i>ARTHUR B. ...</i> 4/19/04

AN ACT
D.C. ACT 15-424

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
MAY 10, 2004

*Codification
District of
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Official Code*

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To amend, on an emergency basis, the District of Columbia Revenue Act of 1937 to authorize rules of procedures to provide for the suspension or revocation of a registration issued to an owner or dealer who provides or obtains a counterfeit, stolen, or otherwise fraudulent temporary identification tag, to provide for the forfeiture of a motor vehicle knowingly used with a counterfeit, stolen, or otherwise fraudulent temporary identification tag, to increase the maximum fine for a violation of An Act to Provide Additional Revenue for the District of Columbia, and for other purposes from \$300 to \$1000, and to provide due process protection to a person claiming an interest in a motor vehicle seized or forfeited pursuant to this act.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Use of Fraudulent Temporary Identification Tags and Automobile Forfeiture Emergency Amendment Act of 2004".

Sec. 2. The District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 679; D.C. Official Code § 50-1501.01 *et seq.*), is amended as follows:

(a) Section 2(g) (D.C. Official Code § 50-1501.02(g)) is amended as follows:

Note,
§ 50-1501.02

(1) Paragraph (2) is amended by striking the phrase "'DCMR; and" and inserting the phrase "DCMR, or who provides or obtains a counterfeit, stolen, or otherwise fraudulent temporary identification tag; and" in its place.

(2) Paragraph (3) is amended by adding a new subparagraph (C) to read as follows:

"(C) To establish procedures for the seizure and forfeiture of a motor vehicle used with a counterfeit, stolen, or otherwise fraudulent temporary identification tag."

(b) Section 4 (D.C. Official Code § 50-1501.04) is amended as follows:

Note,
§ 50-1501.04

(1) Subsection (a) is amended by adding a new paragraph (4) to read as follows:

"(4) For the owner of any motor vehicle to knowingly use or permit the use of any motor vehicle with a counterfeit, stolen, or otherwise fraudulent temporary identification tag."

(2) Subsection (b) is amended as follows:

(A) Designate the existing text as paragraph (1).

(B) Strike the figure "\$300" and insert the figure "\$1000" in its place.

(C) Add a new paragraph (2) to read as follows:

"(2) A motor vehicle knowingly being used in violation of subsection (a)(4) of this section shall be subject to seizure by the Mayor or by any law enforcement officer of the District and to forfeiture to the District in accordance with 6A DCMR §§ 805-810; such seizure and forfeiture may be in addition to the imposition of a fine or imprisonment as provided for in paragraph (1) of this subsection."

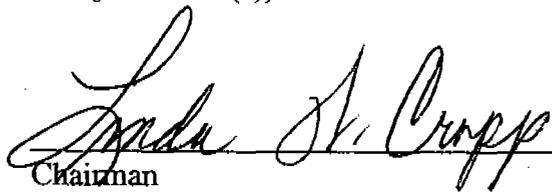
Sec. 3. The Mayor is authorized to promulgate such rules and regulations as are necessary to carry out the purposes of this act.

Sec. 4. Fiscal impact statement.

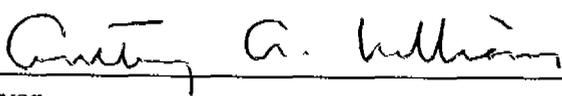
The Council adopts the attached fiscal impact statement as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D. C. Official Code § 1-206.02(c)(3)).

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), and shall remain in effect no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Official Code § 1-204.12(a)).


Chairman

Council of the District of Columbia



Mayor
District of Columbia

APPROVED

May 10, 2004

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