

AN ACT
D.C. ACT 15-388

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
MARCH 18, 2004

*Codification
District of
Columbia
Official Code*

2001 Edition

2004 Summer
Supp.

West Group
Publisher

To amend, on an emergency basis, due to Congressional review, the District of Columbia Theft and White Collar Crimes Act of 1982 to establish the crime of identity theft, to provide penalties for the crime, to provide enhanced penalties for persons committing identity theft against persons 65 years of age or older, to authorize the court to provide restitution to the victim and to order the correction of public records containing false information as a result of the identify theft, and to require the Metropolitan Police Department to take reports of identity theft and provide the complainant with a copy of the report.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Identity Theft Congressional Review Emergency Amendment Act of 2004".

Sec. 2. The District of Columbia Theft and White Collar Crimes Act of 1982, effective December 1, 1982 (D.C. Law 4-164; D.C. Official Code § 22-3201 *et seq.*), is amended as follows:

(a) The table of contents is amended by adding the following after the phrase "Sec. 126o. General disclosures.":

"Subtitle 3C. Identity Theft.

- "Sec. 127a. Definitions.
- "Sec. 127b. Identity theft.
- "Sec. 127c. Penalties for identity theft.
- "Sec. 127d. Restitution.
- "Sec. 127e. Correction of public records.
- "Sec. 127f. Jurisdiction.
- "Sec. 127g. Limitations.
- "Sec. 127h. Police reports."

(b) Section 103 (D.C. Official Code § 22-3203) is amended as follows:

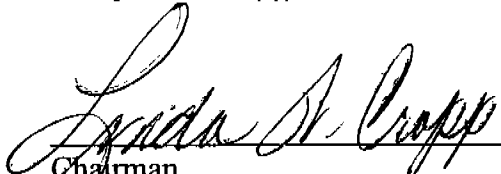
- (1) Paragraph (2) is amended by striking the word "or" at the end.
- (2) Paragraph (3) is amended by striking the period at the end and inserting a semicolon in its place.

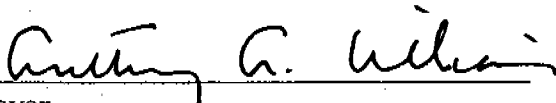
Amend
§ 22-3203

ENROLLED ORIGINAL

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
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To amend, on an emergency basis, the District of Columbia Employee Non-Liability Act and the Office of Administrative Hearings Establishment Act of 2001 to provide members of the Commission on Selection and Tenure of Administrative Law Judges of the Office of Administrative Hearings with protection from liability in the case of a lawsuit filed in connection with the performance of their official duties.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Commission on Selection and Tenure of Administrative Law Judges Non-Liability Emergency Amendment Act of 2004".

Sec. 2. Section 6 of the District of Columbia Employee Non-Liability Act, approved July 14, 1960 (74 Stat. 520; D.C. Official Code § 2-415), is amended by adding a new subsection (b-1) to read as follows:

Note,
 § 2-415

"(b-1) The District of Columbia will defend and indemnify members of the Commission on Selection and Tenure of Administrative Law Judges of the Office of Administrative Hearings from claims and suits in law or equity arising from acts or omissions in the course and scope of their official duties, other than willful or bad faith misconduct."

Sec. 3. Section 9 of the Office of Administrative Hearings Establishment Act of 2001, effective March 6, 2002 (D.C. Law 14-76; D.C. Official Code § 2-1831.06), is amended by adding a new subsection (d) to read as follows:

Note,
 § 2-1831.06

"(d) Commission members shall have protection from liability as provided in section 6 (b-1) of the District of Columbia Employee Non-Liability Act, approved July 14, 1960 (74 Stat. 520; D.C. Official Code § 2-415(b-1))."

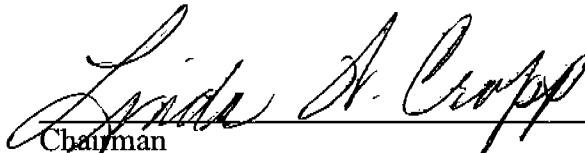
Sec. 4. Fiscal impact statement.

This legislation will not have an adverse fiscal impact because under current law the members of the Commission on Selection and Tenure of Administrative Law Judges would be entitled to representation by the Corporation Counsel for the District of Columbia, and to indemnification through the Settlements and Judgments Fund, in almost all cases. The only possible exception is the highly unlikely case in which there was a conflict of interest that prevented the Corporation Counsel from representing the Commission members and indemnifying them through the Settlements and Judgments Fund. This legislation provides for the Commission members' representation and indemnification in that very unlikely circumstance and permits them to access the Settlements and Judgments Fund created for the payment of

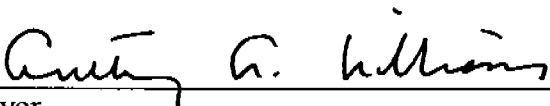
legal settlements or judgments against the District of Columbia government. Section 403 of the District of Columbia Appropriations Act 2004, approved January 23, 2004 (Pub. L. No. 108-199; 118 Stat. 3), also allows the District of Columbia to use other local funds to pay legal settlements or judgments, so it seems clear that the funds exist to cover the very low probability that this legislation would require a payout of District of Columbia funds.

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 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)).



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To amend the Choice in Drug Treatment Act of 2000 to rename and revise the membership of the Choice in Drug Treatment Advisory Commission.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Choice in Drug Treatment Advisory Commission Amendment Act of 2004".

Sec. 2. Section 15 of the Choice in Drug Treatment Act of 2000, effective July 18, 2000 (D.C. Law 13-146; D.C. Official Code § 7-3014), is amended to read as follows:

Amend
§ 7-3014

"Sec. 15. Choice in Drug Treatment Advisory Commission.

"(a)(1) There is established a Choice in Drug Treatment Advisory Commission ("Commission") with the purpose of advising on the implementation of the Program and recommending improvements to its infrastructure to the Council and the Mayor.

"(2) The Commission shall consider approaches to reduce barriers to meaningful choice in drug treatment by working closely with APRA:

"(A) To establish clear access to services;

"(B) To provide for linkages among providers and other support services;

"(C) To assure that services are culturally competent and sensitive;

"(D) To assure that the delivery of services adjusts to changing needs and emerging issues; and

"(E) To provide any other assistance that may be required.

"(3) The Commission shall submit its recommendations to the Council and the Mayor in the form of a report, with specific steps for implementing its recommendations, within one year of the effective date of the Choice in Drug Treatment Advisory Commission Amendment Act of 2004, passed on 2nd reading on March 2, 2004 (Enrolled version of Bill 15-606), and every 6 months thereafter.

"(b)(1) The Commission shall be composed of 13 members as follows:

"(A) One representative from APRA, to be appointed by the Mayor for an initial term of 4 years;

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“(B) One representative from APRA who specializes in youth treatment and one representative from the Department of Mental Health, to be appointed by the Mayor for initial terms of 3 years;

“(C) One representative from APRA and one representative from the Department of Human Services, Family Services Administration, to be appointed by the Mayor for initial terms of 2 years;

“(D) One treatment provider who treats youths, one representative from the housing sector who assists homeless persons who have substance abuse problems to obtain housing, and one representative from the medical profession, to be appointed by the Council for initial terms of 4 years;

“(E) Two treatment providers, one of whom must specialize in the treatment of Latinos with substance abuse issues, and one representative from the employment sector, to be appointed by the Council for initial terms of 3 years; and

“(F) One treatment provider and one client representative, to be appointed by the Council for initial terms of 2 years.

“(2) All appointments, following the initial appointments made pursuant to paragraph (1) of this subsection, shall be for terms of 3 years.

“(3) All initial appointments made pursuant to paragraph (1) of this subsection shall be made within 180 days of the effective date of the Choice in Drug Treatment Advisory Commission Amendment Act of 2004, passed on 2nd reading on March 2, 2004 (Enrolled version of Bill 15-606).

“(4) A vacancy shall be filled in the same way the initial appointment was made.

“(5) The initial Chairperson shall be appointed by the Council from among the members of the Commission. Subsequent chairpersons shall be appointed by the members of the Commission from among the members of the Commission.

“(6) Each member shall serve without compensation.

“(c) The Chairperson, or the Chairperson’s designee, shall convene all meetings of the Commission. Seven members of the Commission shall constitute a quorum.

“(d) The Commission shall have the authority to create and operate under its own rules of procedure, consistent with this act and the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 *et seq.*).

“(e) All recommendations and reports prepared and submitted by the Commission shall be a matter of public record.

“(f) The Commission shall have the authority to request directly from each department, agency, or instrumentality of the District government, and each department, agency, or instrumentality is hereby authorized to furnish directly to the Commission upon its request, any information deemed necessary by the Commission to carry out its functions under this act.

“(g) The Commission is authorized to use space and supplies owned or rented by the District government.

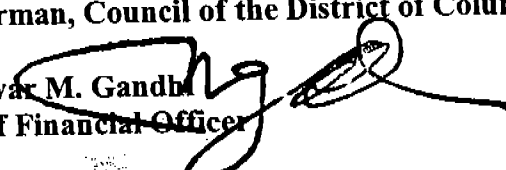
Government of the District of Columbia
Office of the Chief Financial Officer



Natwar M. Gandhi
Chief Financial Officer

MEMORANDUM

TO: The Honorable Linda W. Cropp
Chairman, Council of the District of Columbia

FROM: Natwar M. Gandhi
Chief Financial Officer 

DATE: JAN 14 2004

SUBJECT: Fiscal Impact Statement: "Choice in Drug Treatment Advisory
Commission Amendment Act of 2003"

REFERENCE: Bill Number 15-606

Conclusion

Funds are sufficient in the FY 2004 through FY 2007 budget and financial plan to implement the proposed legislation because no additional resources would be required. The proposed legislation would have no affect on General Fund revenue.

Background

The proposed legislation would increase membership of the Choice in Drug Treatment Advisory Commission from 11 members to 13 members, would revise the membership, and would stagger the terms of the commission members.

Financial Plan Impact

The bill would require no additional resources, thus funds are sufficient in the FY 2004 through FY 2007 budget and financial plan to implement the proposed legislation.

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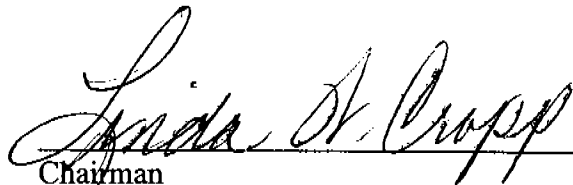
“(h) Funding for the Commission's operations shall be subject to annual appropriations, private sector assistance, or both.”.

Sec. 3. Fiscal impact statement.

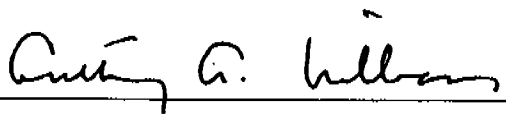
The Council adopts the fiscal impact statement of the Chief Financial Officer of the District of Columbia, dated January 14, 2004, as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.



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To amend section 407 of the District of Columbia Public Assistance Act of 1982 to require that applications for Interim Disability Assistance be processed with reasonable promptness, to authorize the Mayor to establish rules for the application process, and to establish that the monthly grant amount shall be the same as that for a family size of one for an individual or 2 for a couple under the Temporary Assistance to Needy Families program.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Interim Disability Assistance Amendment Act of 2004".

Sec. 2. Section 407 of the District of Columbia Public Assistance Act of 1982, effective April 3, 2001 (D.C. Law 13-252; D.C. Official Code § 4-204.07), is amended as follows:

Amend
§ 4-204.07

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

"(b) Applications for IDA shall be approved or disapproved by the Mayor with reasonable promptness. Other aspects of the application process, including good-cause exceptions to the application-processing standard, shall be determined by rules established by the Mayor. The monthly grant amount shall be the same as that for a family size of one for an individual or 2 for a couple under the Temporary Assistance to Needy Families program, as determined under section 552."

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

(1) Paragraph (1)(C) is amended by striking the phrase "applicable to the TANF program" and inserting the phrase "established by the Mayor" in its place.

(2) Paragraph (2) is amended as follows:

(A) Subparagraph (B) is amended by striking the word "and" at the end.

(B) Subparagraph (C) is amended by striking the phrase "number." and inserting the phrase "number; and" in its place.

(C) A new subparagraph (D) is added to read as follows:

"(D) As a condition of eligibility, an applicant for or recipient of IDA

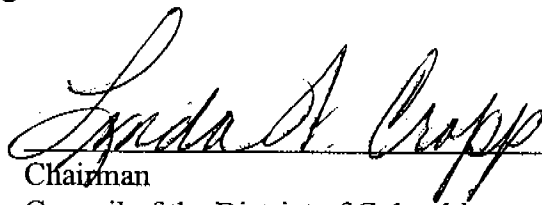
shall cooperate with an entity designated by the Mayor to provide case management and legal advocacy in the SSI application and appeal process."

Sec. 3. Fiscal impact statement.

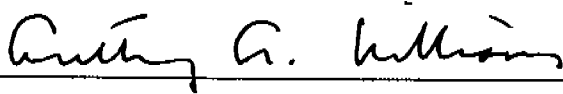
The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.



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Council of the District of Columbia



Mayor
District of Columbia
APPROVED
March 18, 2004

AN ACT

D.C. ACT 15-392

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MARCH 18, 2004

To amend, on a temporary basis, the District of Columbia Noise Control Act of 1977 to exempt the Georgetown underground utility infrastructure upgrade project, known as the "Georgetown Project," from the maximum noise level restrictions; and Title 12A of the District of Columbia Municipal Regulations to exempt the Georgetown Project from the limitations on after-hours work.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Georgetown Project Second Temporary Amendment Act of 2004".

Sec. 2. The District of Columbia Noise Control Act of 1977, effective March 16, 1978 (D.C. Law 2-53; 20 DCMR § 2700 *et seq.*), is amended as follows:

DCMR

(a) Section 3 (20 DCMR § 2799.1) is amended by inserting a new subsection (f-2) to read as follows:

"(f-2) Georgetown Project – The project (which commenced in September 2001 and is scheduled to be completed no later than December 31, 2005) that is being undertaken by the District of Columbia government, the Potomac Electric Power Company, Washington Gas Light Company, the District of Columbia Water and Sewer Authority, and Verizon of Washington, D.C. to rehabilitate, upgrade, and improve utility infrastructure, roadways, sidewalks, and landscaping adjacent to the Georgetown Business District, which is geographically defined as the commercial properties along M Street, N.W., between 28th Street, N.W., and Key Bridge and along Wisconsin Avenue, N.W., between K Street, N.W., and S Street, N.W."

(b) Section 5 is amended by adding a new subsection (f) to read as follows:

"(f) Notwithstanding any other provision of this act, noise emanating from construction equipment and any activities related to the Georgetown Project shall be exempt at all times from any noise limitations contained in this act, including section 5(a), (b), (d)(2), and (e)(2), and shall not be subject to enforcement under any provision of this act."

Sec. 3. Section 107 of Title 12A of the District of Columbia Municipal Regulations (12A DCMR § 107), is amended by adding a new subsection 107.2.8.2 to read as follows:

DCMR

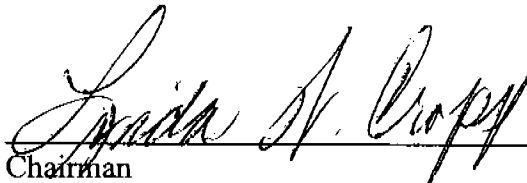
"107.2.8.2 Georgetown Project: The limitations on the issuance of after-hours permits set forth in section 107.2.8.1 shall not apply to after-hours work related to the Georgetown Project. For the purposes of this section, the "Georgetown Project" means the project (which commenced in September 2001 and is scheduled to be completed no later than December 31, 2005) that is being undertaken by the District of Columbia government, the Potomac Electric Power Company, Washington Gas Light Company, the District of Columbia Water and Sewer Authority, and Verizon of Washington, D.C. to rehabilitate, upgrade, and improve utility infrastructure, roadways, sidewalks, and landscaping adjacent to the Georgetown Business District, which is geographically defined as the commercial properties along M Street, N.W., between 28th Street, N.W., and Key Bridge and along Wisconsin Avenue, N.W., from K Street, N.W., to S Street, N.W."

Sec. 4. This bill will have no ascertainable fiscal impact, as it merely limits the application of the maximum permissible noise level limitations and the limitations on after-hours construction.

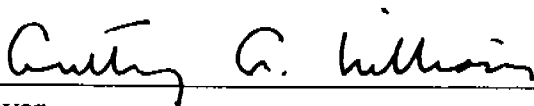
Sec. 5. Effective date.

(a) 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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.



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Council of the District of Columbia



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To amend, on a temporary basis, the District of Columbia Government Comprehensive Merit Personnel Act of 1978 to allow District of Columbia government employees who serve in the reserve units of the United States Armed Forces and who have been called or will be called to active duty as a result of Operation Enduring Freedom, or in preparation for or as a result of Operation Iraqi Freedom, to receive a pay differential.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Operation Enduring Freedom and Operation Iraqi Freedom Active Duty Pay Differential Extension Temporary Amendment Act of 2004".

Sec. 2. The District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Official Code § 1-601.01 *et seq.*), is amended as follows:

(a) Section 1103(a) (D.C. Official Code § 1-611.03(a)) is amended by adding a new paragraph (7) to read as follows:

Note,
§ 1-611.03

"(7)(A) Any full-time permanent, term, or TAPER District government employee who serves in a reserve component of the United States Armed Forces and who has been or will be called to active duty as a result of Operation Enduring Freedom, or in preparation for or as a result of Operation Iraqi Freedom, shall receive, upon application and approval, an amount that equals the difference in compensation between the employee's District government basic pay and the employee's basic military pay. This amount shall not be considered as basic pay for any purpose. This amount shall be paid for any period following the formal inception of Operation Enduring Freedom in 2001, any period following the beginning of the preparation for Operation Iraqi Freedom in 2002 and 2003, or for any period following the formal inception of Operation Iraqi Freedom in 2003, during which the employee is carried in a non-pay status, from the time the employee is called to active duty until the employee is released from active duty occasioned by any of these military conflicts.

"(B) The Mayor shall issue rules within 30 days of July 22, 2003 to

implement the provisions of this paragraph.”

(b) Section 1111(d) (D.C. Official Code § 1-611.11(d)) is amended by striking the phrase “and (6)” and inserting the phrase “and (7)” in its place.

Note,
§ 1-611.11

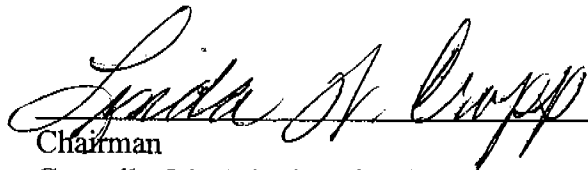
Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement provided by the Chief Financial Officer 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)).

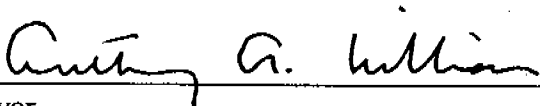
Sec. 4. Effective date.

(a) 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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.



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To amend, on a temporary basis, Chapter 8 of Title 47 of the District of Columbia Official Code to limit the amount of increase in taxable assessment to 112% from one year to the next through means of a tax credit, to permit the tax credit in the case of nominal renovations or construction, and to increase the homestead deduction to \$38,000.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this Act may be cited as the "Owner-Occupant Residential Tax Credit and Homestead Deduction Temporary Act of 2004".

Sec. 2. Chapter 8 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-825.01(f-1)(1)(C)(iv) is amended by striking the phrase "July 1" wherever it appears and inserting the phrase "April 1" in its place.

Note,
§ 47-825.01

(b) Section 47-829 is amended by adding a new subsection (e-1) to read as follows:
"(e-1) Class 1 Property, as defined under § 47-813(c-6), shall not be subject to subsection (e) of this section if the increase in the estimated market value of the real property as a result of the renovation, addition, or construction is less than 10%."

Note,
§ 47-829

(c) Section 47-850(a) is amended to read as follows:

Note,
§ 47-850

"(a)(1) For purposes of levying the real property tax during a tax year, the Mayor shall deduct \$38,000 from the estimated market value of real property which qualifies as a homestead. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

"(2) This subsection shall apply as of October 1, 2003."

(d) Section 47-850.01(a) is amended to read as follows:

Note,
§ 47-850.01

"(a)(1) For purposes of levying the real property tax during a tax year, the Mayor shall deduct from the assessed value of the real property owned by a cooperative housing association, as determined under § 47-820.01, \$38,000 for each homestead located therein. The deduction shall be apportioned equally between each installment during a tax year and shall not be carried forward or carried back.

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"(2) This subsection shall apply as of October 1, 2003."

(e) Section 47-864 is amended as follows:

(1) Subsection (a)(2) is amended by striking the phrase ", and subsequent years,".

(2) Subsections (b) and (c) are amended by striking the word "credit" and inserting the phrase "credit under subsection (a) of this section" in its place.

(3) A new subsection (d) is added to read as follows:

"(d)(1) For real property tax year 2004, and subsequent years, real property receiving the homestead deduction under § 47-850 or § 47-850.01, and valued under § 47-820(b-2), shall receive an owner-occupant residential tax credit.

"(2) The credit shall be calculated as follows:

"(A)(i) In the case of a real property that did not receive the credit under this section in the prior tax year, subtract the prior tax year's homestead deduction from the prior tax year's assessment; or

"(ii) In the case where a real property did receive the credit under this section in the prior tax year, identify the prior tax year's capped assessment;

"(B) Multiply the amount under subparagraph (A) of this paragraph by 112% to determine the capped assessment;

"(C) Subtract the current tax year's homestead deduction from the current tax year's assessment;

"(D) Subtract the capped assessment computed under subparagraph (B) of this paragraph from the difference in subparagraph (C) of this paragraph; and

"(E) If the resulting difference is a positive number, multiply the resulting difference by the applicable property tax rate for the current tax year.

"(3) The credit shall not apply if:

"(A) During the prior tax year:

"(i) The real property was transferred for consideration to a new owner;

"(ii) The value of the real property was increased due to a change in the zoning classification of the real property initiated or requested by the homeowner or anyone having an interest in the real property; or

"(iii) The assessment of the real property was clearly erroneous due to an error in calculation or measurement of improvements on the real property; or

"(B) During the prior calendar year, the real property was assessed under § 47-829.

"(4) This subsection shall apply as of October 1, 2003."

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

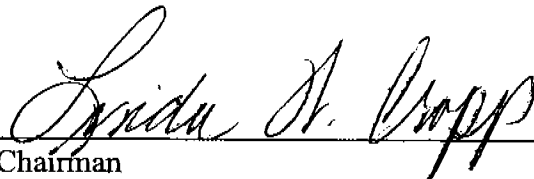
Note,
§ 47-864.

24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

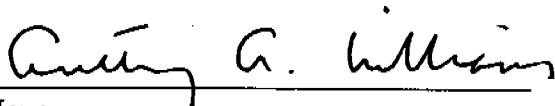
Sec. 4. Effective date.

(a) 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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.



Chairman
Council of the District of Columbia



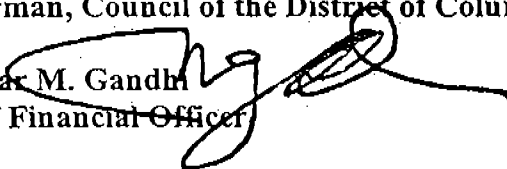
Mayor
District of Columbia
APPROVED
March 18, 2004

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

Natwar M. Gandhi
Chief Financial Officer

MEMORANDUM

TO: The Honorable Linda W. Cropp
Chairman, Council of the District of Columbia

FROM: Natwar M. Gandhi 
Chief Financial Officer

DATE: FEB - 3 2004

SUBJECT: Fiscal Impact Statement: "Owner-Occupant Residential Tax Credit
and Homestead Deduction Clarification Emergency Act of 2004"

REFERENCE: Draft Legislation as Introduced -- No Bill Number Available

Conclusion

Funds are sufficient in FY 2004 through FY 2007 to implement the proposed legislation because additional revenues have been certified. The proposed legislation is intended to relieve real property tax burdens estimated to be \$27.6 million in FY 2004 and \$106.1 million in FY 2004 through FY 2007.

Background

The proposed legislation makes owner-occupied property eligible for a new tax credit. The proposed credit will be equal to the difference between the current real property tax liability and 112 percent of the previous year's real property tax liability. Eligibility is triggered by the conditions for the existing Homestead Deduction program. In addition, the proposed legislation will increase the maximum allowable District Homestead Deduction from \$30,000 to \$38,000. The proposed legislation clarifies Council's intent of preventing property tax bills from increasing more than 12 percent per year.

AN ACT
D.C. ACT 15-395

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
MARCH 18, 2004

*Codification
District of
Columbia
Official Code*

2001 Edition

2004 Summer
Supp.

West Group
Publisher

To amend, on a temporary basis, Title 47 of the District of Columbia Official Code to de-couple District of Columbia law from the depreciation and expense election provisions added to the Internal Revenue Code of 1986 by the Jobs and Growth Tax Relief Reconciliation Act of 2003.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Depreciation Allowance for Small Business De-Coupling from the Internal Revenue Code Temporary Act of 2004".

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

Note,
§ 47-1803.03

(a) Section 47-1803.03 is amended as follows:

(1) Subsection (a)(7) is amended as follows:

(A) Strike the phrase "September 11, 2004" and insert the phrase "January 1, 2005" in its place.

(B) Insert the following sentences at the end of the paragraph: "No deduction shall be allowed for the increased expensing for small businesses and subject to the special rules pursuant to section 179 of the Internal Revenue Code of 1986. No expensing of computer software shall be allowed. No increase shall be allowed in Qualifying Investment at which phaseout begins."

(2) Subsection (b)(6) is amended as follows:

(A) Strike the phrase "September 11, 2004" and insert the phrase "January 1, 2005" in its place.

(B) Insert the following sentences at the end of the paragraph: "No deduction shall be allowed for the increased expensing for small businesses and subject to the special rules pursuant to section 179 of the Internal Revenue Code of 1986. No expensing of computer software shall be allowed. No increase shall be allowed in Qualifying Investment at which phaseout begins."

(b) Section 47-1811.04 is amended to read as follows:

Note,
§ 47-1811.04

"The basis used in determining the amount allowable as a deduction from gross income under the provisions of § 47-1803.03(a)(7) shall be the same basis as that provided for

ENROLLED ORIGINAL

determining the gain from the sale or other disposition of property for federal income tax purposes under the Internal Revenue Code of 1986; provided, that no adjustment shall be made for the amount of the special depreciation allowance for property acquired after September 10, 2001 and before January 1, 2005 and subject to special rules pursuant to section 168(k) of the Internal Revenue Code of 1986. No deduction shall be allowed for the increased expensing for small businesses and subject to the special rules pursuant to section 179 of the Internal Revenue Code of 1986. No expensing of computer software shall be allowed. No increase shall be allowed in Qualifying investments at which phaseout begins.”.

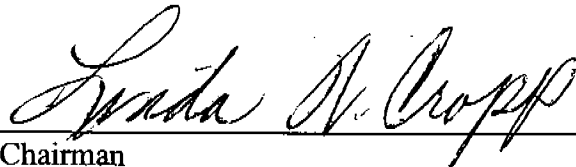
Sec. 3. Fiscal impact statement.

The Council adopts the attached 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)).

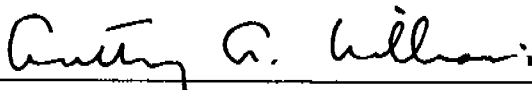
Sec. 4. Effective date.

(a) 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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.



Chairman
Council of the District of Columbia



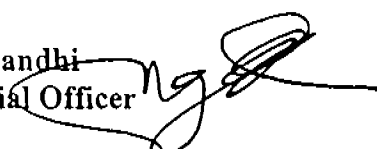
Mayor
District of Columbia
APPROVED
March 18, 2004



Natwar M. Gandhi
Chief Financial Officer

MEMORANDUM

TO: The Honorable Linda W. Cropp
Chairman, Council of the District of Columbia

FROM: Natwar M. Gandhi
Chief Financial Officer 

DATE: FEB -3 2004

SUBJECT: Fiscal Impact Statement: "Depreciation Allowance for Small Businesses
De-Coupling from the Internal Revenue Code Act of 2003"

REFERENCE: Bill Number 15-637

Conclusion

The proposed legislation will prevent a decrease of local General Fund revenue. Without the proposed legislation, the potential net loss of revenue would be \$2.46 million in FY 2004 and \$9.29 million in FY 2004 through FY 2007.

Background

District income tax law generally follows federal law in the matter of depreciation expenses for business taxpayers. The proposed legislation de-couples District law from recent changes in federal rules affecting depreciation allowances for small businesses. Similar legislation has been passed in a number of states including Maryland and Virginia.

Financial Plan Impact

The proposed legislation will prevent a decrease of local General Fund revenue. In the absence of the proposed legislation, there would be a potential loss of \$2.46 million in FY 2004 and the net loss of revenue would be \$9.29 million in FY 2004 through FY 2007. The following table presents the potential revenue impact over the life of the current financial plan.

Revenue Impact on the Financial Plan				
(\$ in 000s)				
FY 2004	FY 2005	FY 2006	FY 2007	4-Year Total
\$2.46	\$3.39	\$0.94	\$2.50	\$9.29