

ENROLLED ORIGINAL

AN ACT

D.C. ACT 18-70

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 6, 2009Codification
District of
Columbia
Official Code

2001 Edition

2009 Summer
Supp.West Group
Publisher

To amend section 47-1805.04 of the District of Columbia Official Code to permit the release of District of Columbia tax return information to the United States District Court for the District of Columbia; and to amend An Act To establish a code of law for the District of Columbia to provide that marriages legally entered into in another jurisdiction by 2 persons of the same sex shall be recognized in the District of Columbia.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Jury and Marriage Amendment Act of 2009".

Sec. 2. Section 47-1805.04 of the District of Columbia Official Code is amended by adding a new subsection (k) to read as follows:

Amend
§ 47-1805.04

"(k) *Disclosure to the United States District Court for the District of Columbia* – Notwithstanding any other provision of this section, the Office of Tax Revenue may furnish to the United States District Court for the District of Columbia, upon request of the court and in accordance with 28 U.S.C. § 1863(d), the names, addresses, and social security numbers of individuals who have filed a return under § 47-1805.02(a)."

Sec. 3. Chapter Forty-Three of An Act To establish a code of law for the District of Columbia, approved March 3, 1901 (31 Stat. 1391; D.C. Official Code § 46-401 *passim*), is amended as follows:

(a) Section 1283 (D.C. Official Code § 46-401) is amended as follows:

Amend
§ 46-401

(1) Paragraphs (1) and (2) are repealed.

(2) A new paragraph (2A) is added to read as follows:

"(2A) The marriage of a person with a person's grandparent, grandparent's spouse, spouse's grandparent, parent's sibling, parent, step-parent, spouse's parent, child, spouse's child, child's spouse, sibling, child's child, child's child's spouse, spouse's child's child, sibling's child."

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(b) A new section 1287a is added to read as follows:

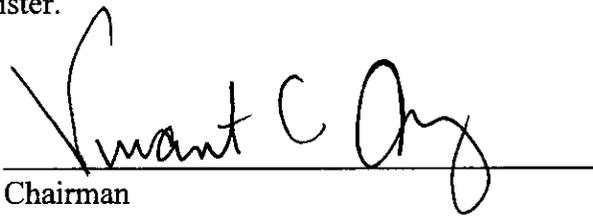
“Sec. 1287a. Recognition of Marriages from Other Jurisdictions. - A marriage legally entered into in another jurisdiction between 2 persons of the same sex that is recognized as valid in that jurisdiction, that is not expressly prohibited by sections 1283 through section 1286, and has not been deemed illegal under section 1287, shall be recognized as a marriage in the District.”.

Sec. 4. Fiscal impact statement.

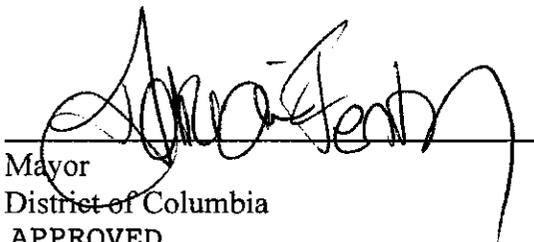
The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 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), 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.



Chairman
Council of the District of Columbia



Mayor
District of Columbia
APPROVED
May 6, 2009

ENROLLED ORIGINAL

AN ACT

D.C. ACT 18-71

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 6, 2009*Codification
District of
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2001 Edition

2009 Summer
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To amend, on an emergency basis, section 47-812.08 of the District of Columbia Official Code to require the District of Columbia Lottery and Charitable Games Control Board, or any payor, for certain lottery winnings, to deduct and withhold an amount equal to the highest tax rate as specified in section 47-1806.03, 47-1807.02, or 47-1808.03 of the District of Columbia Official Code.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Withholding of Tax on Lottery Winnings Emergency Act of 2009".

Sec. 2. Section 47-1812.08 of the District of Columbia Official Code is amended by adding a new subsection (l) to read as follows:

Note,
§ 47-1812.08

“(l) *Withholding from lottery winnings.* –

“(1) For the purposes of this subsection, the term:

“(A) “Constructive receipt” or “constructively received” means that payments of lottery winnings, although not actually within a taxpayer's possession, are deemed to be received by the payee and subject to District tax in the taxable year during which the lottery winner is determined by Powerball or other lottery drawing.

“(B) “Lottery winnings” means winnings which are subject to withholding as defined in section 3402(q) of the Internal Revenue Code of 1986, whether as a lump sum or annuitized payment.

“(C) “Payment” means the payment of lottery winnings.

“(D) “Payor” means a person responsible to make a payment subject to withholding under section 3402(q) of the Internal Revenue Code of 1986.

“(2) In making payments, whether actually or constructively received by the payee, of lottery winnings taxable under § 47-1803.02, 47-1807.02, or 47-1808.02, the District of Columbia Lottery and Charitable Games Control Board, or any payor, shall deduct and withhold from such payments an amount equal to the tax on such payments computed at the highest rate of tax under § 47-1806.03, 47-1807.02, or 47-1808.03, as applicable, in accordance

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with procedures to be established by the Chief Financial Officer.

“(3) Except as provided in paragraph (4) of this subsection, the withholding required by this section shall apply to any of the following payments:

“(A) A lump sum payment in the year the payment is made; or

“(B) A payment of an annuitized amount in the year the payment is made by any payor to a payee.

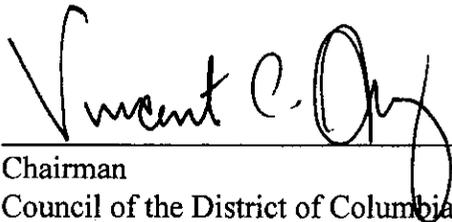
“(4) The withholding required by this subsection shall not apply to a payment to a nonresident, corporation, partnership, or limited liability company if the individual, shareholder, partner, or member of such entities provides the payor with a statement and documentary evidence, subject to review and approval by the Chief Financial Officer, that the income earned is not subject to District tax.”.

Sec. 3. Fiscal impact statement.

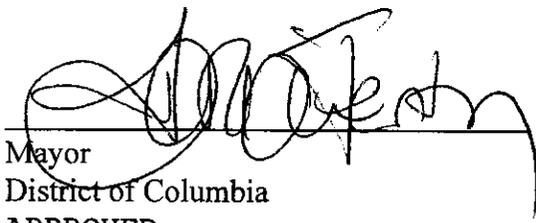
The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. Effective date.

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 6, 2009

Confirmation District of Columbia Official Code, 2001 Edition

ENROLLED ORIGINAL

AN ACT
D.C. ACT 18-72

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
MAY 9, 2009

*Codification
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To amend, on an emergency basis, Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property owned by Allen Chapel African Methodist Episcopal Church, Inc., and its affiliates, which is to be developed as low-income senior housing; to provide for equitable real property tax relief for the church; and to amend the Equitable Parking Meter Rates Temporary Amendment Act of 2009 to provide funding to offset the fiscal impact of the tax relief for the church.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Emergency Amendment Act of 2009".

Sec. 2. Chapter 10 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents is amended by adding a new section at the end to read as follows:

"47-1081. Allen Chapel A.M.E. Senior Residential Rental Project, Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0924, and 0295 in Square 5730."

(b) A new section 47-1081 is added to read as follows:

"§ 47-1081. Allen Chapel A.M.E. Senior Residential Rental Project, Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0294, and 0925 in Square 5730.

"The real properties described as Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0294, and 0925 in Square 5730, owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., shall be exempt from real property taxation so long as the real properties continue to be owned by Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal Church, Inc., and not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009."

Sec. 3. The Council orders that all real property taxes, interest, penalties, fees, and other related charges assessed against Allen Chapel African Methodist Episcopal Church, Inc., or by an entity controlled, directly or indirectly, by Allen Chapel African Methodist Episcopal

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Church, Inc., on real property located at Lots 0024, 0025, 0026, 0038, 0214, 0215, 0923, 0294, and 0925, in Square 5730, for the period beginning January 1, 2006 through the effective date of this act, be forgiven, and any payments already made for this period be refunded.

Sec. 4. Section 3(a) of the Equitable Parking Meter Rates Temporary Amendment Act of 2009, effective March 31, 2009 (D.C. Law 17-374; 56 DCR 1390), is amended by adding a new paragraph (1B) to read as follows:

“(1B) \$474,049 to offset the fiscal impact of tax relief authorized by the Allen Chapel A.M.E. Senior Residential Rental Project Property Tax Exemption and Equitable Real Property Tax Relief Emergency Amendment Act of 2009, passed on an emergency basis on April 21, 2009 (Enrolled version of Bill 18-245), and the Allen Chapel A.M.E. Senior Residential Rental Property Tax Exemption and Equitable Real Property Tax Relief Temporary Amendment Act of 2009, passed on 1st reading on April 21, 2009 (Engrossed version of Bill 18-246).”.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement of 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. 6. 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

UNSIGNED

Mayor
District of Columbia
May 8, 2009

ENROLLED ORIGINAL

AN ACT
D.C. ACT 18-73

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
MAY 9, 2009

*Codification
 District of
 Columbia
 Official Code*

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To amend, on an emergency basis, Chapter 10 of Title 47 of the District of Columbia Official Code to provide a real property tax exemption for real property located at Lot 128, in Square 6159, property owned by CEMI - Ridgecrest, Inc., and to require that taxes and charges currently owed by CEMI-Ridgecrest, Inc., for the real property be paid for through a promissory note executed by the owner to the benefit of the District, subject to the submission of certain documents by the owner; and to amend the Equitable Parking Meter Rates Temporary Amendment Act of 2009 to provide funding to offset the fiscal impact of the tax relief for the owner, subject to the submission of certain documents by the owner.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "CEMI-Ridgecrest, Inc. - Walter Washington Community Center Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Amendment Act of 2009".

Sec. 2. Chapter 10 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents is amended by adding a new section 47-1082 to read as follows:

"47-1082 CEMI-Ridgecrest, Inc. - Walter Washington Center, Lot 128 in Square 6159."

(b) A new section 47-1082 is added to read as follows:

"§ 47-1082 CEMI-Ridgecrest, Inc. - Walter Washington Community Center, Lot 128 in Square 6159.

"(a) The real property described as Lot 128 in Square 6159, and currently owned by CEMI-Ridgecrest, Inc., a District of Columbia nonprofit corporation, shall be exempt from taxation so long as the real property is owned and maintained by a nonprofit corporation and operated as a nonprofit community center promoting cultural, educational, and social service activities for a variety of District of Columbia government entities and nonprofit community based organizations, and is not used for commercial purposes.

"(b) Section 47-1005 shall apply with respect to the real property made exempt from taxation by this section; provided, that a portion of the real property may be rented out to

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another person or entity as long as the rent or other income generated shall be used for the maintenance and preservation of the real property.

"(c) The nonprofit owner of the real property shall file the reports required by § 47-1007 and shall have appeal rights provided by § 47-1009."

Sec. 3. Section 3(a) of the Equitable Parking Meter Rates Temporary Amendment Act of 2009, effective March 31, 2009 (D.C. Law 17-374; 56 DCR 1390), is amended by adding a new paragraph (1C) to read as follows:

"(1C) \$132,864 to offset the fiscal impact of the tax relief authorized by the CEMI-Ridgecrest, Inc. - Walter Washington Community Center Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Amendment Act of 2009, passed on emergency basis on April 21, 2009 (Enrolled version of Bill 18-247), and the CEMI-Ridgecrest - Walter Washington Community Center Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Amendment Act of 2009, passed on 1st reading on April 21, 2009 (Engrossed version of Bill 18-248)."

Sec. 4. The Council orders that the amount necessary to redeem the real property located at Lot 128 in Square 6159, pursuant to § 47-1361(a)(1), shall be deposited with the Chief Financial Officer on behalf of the owner; provided, that all other amounts necessary to redeem the real property under § 47-1361 are paid from any source to the Chief Financial Officer on behalf of the owner; provided further, that if the real property is used for any purpose other than as a nonprofit community center, the sum of all such unpaid real property taxes and penalties and all real property taxes accruing thereafter, plus 5% interest, shall be paid to the District of Columbia; provided further, that this subsection shall constitute a lien against the real property to secure the repayment of such amounts; provided further, that all unpaid real property taxes, interest, penalties, fees, and other related charges assessed against the real property (except to the extent forgiven by the Office of the Chief Financial Officer) owed through September 30, 2009, shall be paid from any source to the Chief Financial Officer on behalf of the owner; provided further, that CEMI-Ridgecrest, Inc., shall pay any legal costs associated with the redemption of the property financed through a promissory note with the District government under the same terms as the promissory note, dated April 11, 2005, existing between the 2 parties.

Sec. 5. Applicability.

Section 2, 3, and 4 of this act shall apply upon the submission of the following documents to the Council and the Office of Tax and Revenue, Office of the Chief Financial Officer:

- (1) The promissory note executed by CEMI - Ridgecrest, Inc., to the benefit of the District of Columbia, evidencing the repayment terms of a loan from the District to CEMI - Ridgecrest to improve the property located at Lot 128 in Square 6159; and
- (2) A certification that CEMI - Ridgecrest, Inc., is exempt from federal income

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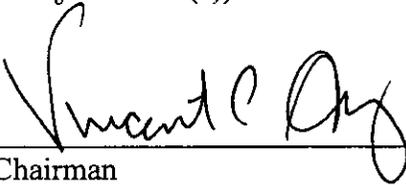
taxation under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)).

Sec. 6. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Budget Director 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. 7. 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

UNSIGNED

Mayor
District of Columbia
May 8, 2009