

AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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*Codification  
District of  
Columbia  
Official Code*

2001 Edition

2004 Summer  
Supp.

West Group  
Publisher

To amend, on a temporary basis, Chapter 18 of Title 47 of the District of Columbia Official Code to clarify the administration of the long-term, low-income homeowner tax credit.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Low-Income, Long-Term Homeowner's Protection Clarification Temporary 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 phrase "47-1806.09f. Tax on residents and nonresidents - Credits - Lower income, long-term homeowner credit - Applicability date; Mayoral certification" and inserting the phrase "47-1806.09f. Tax on residents and nonresidents – Credits – Lower income, long-term homeowner credit – Applicability date - Application and administration" in its place.

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

**Note,  
§ 47-1806.09f**

"(b)(1) 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.

(2) An eligible resident who is required to file a District income tax form shall be required to include a copy of his or her tax return with the application for the credit."

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.

(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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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia