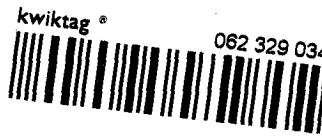


ENROLLMENT(S)



(5)

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 12-200

"Drug Prevention and Children at Risk Tax Check-off Temporary Act of 1998"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P.L. 93-198 "the Act", the Council of the District of Columbia adopted Bill No. 12-705, on first and second readings, July 7, 1998 and September 22, 1998, respectively. Following the signature of the Mayor on October 8, 1998, pursuant to Section 404(e) of "the Act", and was assigned Act No. 12-485 and published in the November 13, 1998, edition of the D.C. Register (Vol. 45 page 8032) and transmitted to Congress on January 28, 1999 for a 30-day review, in accordance with Section 602(c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired, and therefore, cites this enactment as D.C. Law 12-200, effective March 26, 1999.



LINDA W CROPP
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

Feb. 2,3,4,8,9,10,11,12,22,23,24,25

Mar. 1,2,3,4,5,8,9,10,11,15,16,17,18,19,22,23,24,25

ENROLLED ORIGINAL

AN ACT
D.C. ACT 12-485

*Codification
District of
Columbia
Code
1999 Supp.*

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

OCTOBER 8, 1998

To amend, on a temporary basis, Title 47 of the District of Columbia Code to repeal and reauthorize the tax check-off for drug prevention and children at risk.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Drug Prevention and Children at Risk Tax Check-off Temporary Act of 1998".

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

**Note, Section
47-1812.11b**

(a) Section 47-1812.11a is repealed.

(b) A new section 47-1812.11b is added to read as follows:

"§47-1812.11b. Tax check-off.

"(a) For the calendar year beginning January 1, 1995, and for each subsequent calendar year, there shall be provided on the District of Columbia individual income tax return a voluntary check-off that indicates that an individual may contribute a minimum donation or gift of \$1 to the Public Fund for Drug Prevention and Children at Risk established by §47-4002. The contribution shall reduce any refund owed to the individual taxpayer or increase the tax owed by the individual taxpayer on the taxpayer's tax return. The funds generated from the tax check-off shall be earmarked for the Fund except that any cost incurred by the Mayor in collecting, processing, accounting, or disbursing the funds generated by the tax check-off shall be reimbursed to the Mayor from the funds generated by the tax check-off.

"(b) The funds generated by the tax check-off established by subsection (a) of this section shall be transferred to the Fund pursuant to rules issued by the Mayor that establish timetables and procedures for transfer. Check-off funds shall be transferred to the Fund only after the costs of the Mayor described in subsection (a) of this section are reimbursed.

"(c)(1) Except as provided in paragraph (2) of this subsection, any unpaid District tax liability on an individual income tax return shall render any voluntary tax check-off election

ENROLLED ORIGINAL

invalid. Any amount paid for the purpose of contributing to the Fund shall be used first to satisfy any unpaid tax liability in whole or in part.

"(2) If there is any amount that remains after satisfaction of the unpaid tax liability, the amount shall be transferred to the Fund.

"(d) For the purposes of this section, the terms "drug prevention", "children at risk", "Fund", and "tax check-off" shall have the same meaning as the terms have in § 47-4001."

Sec. 4. Fiscal impact statement.

The Council expects the adoption of this act to have no expenditure impact on the District government. This is so because: (1) all the monies generated by the check-off, and expended by the Public Fund for Drug Prevention and Children at Risk, will come from tax refunds that are the property of individual taxpayers; and (2) all administrative costs incurred by the Mayor in collecting, processing, accounting, or disbursing the funds generated by the tax check-off will be reimbursed from the monies generated by the check-off. In addition the fiscal impact of the legislation is contained in the attached Fiscal Impact Statement, dated July 1, 1998, prepared by the Office of the Chief Financial Officer.

Sec. 5. (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), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), 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. Code § 1-233(c)(1)), and publication in the District of Columbia Register.

Fiscal Impact Statement

Drug Prevention and Children at Risk Tax Check-off Amendment Act of 1998

**Prepared by
the Office of the Chief Financial Officer**

July 1, 1998



1. SPONSOR: Councilmember Frank Smith, Jr.

2. BILL:

3. TITLE: Drug Prevention and Children at Risk Tax Check-off
Amendment Act of 1998

4. OVERVIEW:

This legislation provides new procedures for the collection and distribution of donations and gifts for drug prevention and children at risk. The legislation is a clarification of present law that continues the check-off provisions. The legislation provides that costs of administration will be recovered from funds generated by the check-off.

5. FISCAL IMPACT:

A. Summary

There will be no revenue impact. The check-off is a contribution that reduces refunds or increases balances due on the individual income tax return by the amount contributed via the check-off.

Administrative expenses are recovered from donated amounts so that there is no cost to the District from this proposal.

B. Expenditure Statement

Administration costs of the check-off are recovered from the proceeds of the donations to the trust fund. These costs are to be recovered prior to the transfer of check-off funds to the trust fund.

	FY 1999	FY 2000	FY 2001	FY 2002
Administrative Costs	\$0	\$0	\$0	\$0

ENROLLED ORIGINAL

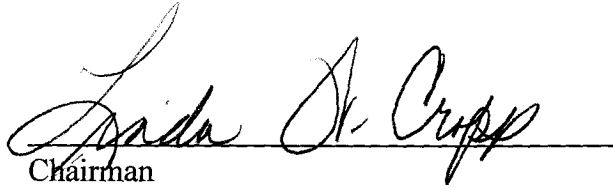
C. Revenue Statement

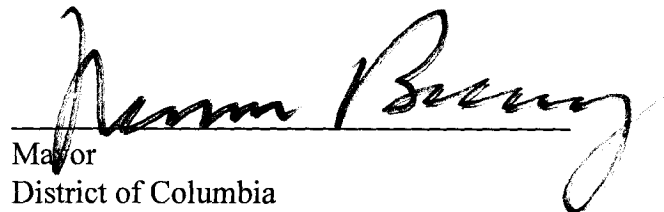
The legislation will not affect District of Columbia tax revenues. The Drug Prevention and Children at Risk Tax Check-off will either reduce a taxpayer's refund or increase his or her balance due by the amount of the donation.

	FY 1999	FY 2000	FY 2001	FY
Revenue loss due to:				
Drug Prevention and Children at Risk check- off	\$0	\$0	\$0	\$0

ENROLLED ORIGINAL

(b) This act shall expire after 225 days of its having taken effect or upon the effective date of the Drug Prevention and Children at Risk Tax Check-off Amendment Act of 1998, whichever occurs first.


Chairman
Council of the District of Columbia


Mayor
District of Columbia

APPROVED: October 8, 1998



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD TWELVE

RECORD OF OFFICIAL COUNCIL VOTE

B12-705

Docket No.

☐ ITEM ON CONSENT CALENDAR☒ ACTION & DATE

ADOPTED FIRST READING, 7-7-98

☒ VOICE VOTE
RECORDED VOTE ON REQUEST

APPROVED

THOMAS

ABSENT

☐ ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Cropp					Chavous					Schwartz				
Allen					Evans					Smith, Jr.				
Ambrose					Jarvis					Thomas, Sr.				
Brazil					Mason									
Catania					Patterson									

X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD

Secretary to the Council

September 29, 1998
Date☒ ITEM ON CONSENT CALENDAR☒ ACTION & DATE

ADOPTED FINAL READING, 9-22-98

☒ VOICE VOTE
RECORDED VOTE ON REQUEST

APPROVED

MASON

ABSENT

☐ ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Cropp					Chavous					Schwartz				
Allen					Evans					Smith, Jr.				
Ambrose					Jarvis					Thomas, Sr.				
Brazil					Mason									
Catania					Patterson									

X - Indicates Vote

AB - Absent

NV - Present not voting

CERTIFICATION RECORD

Secretary to the Council

September 29, 1998
Date☐ ITEM ON CONSENT CALENDAR☐ ACTION & DATE☐ VOICE VOTE
RECORDED VOTE ON REQUEST

ABSENT

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Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Cropp					Chavous					Schwartz				
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CERTIFICATION RECORD

Secretary to the Council

Date

AN ACT

*Codification
District of
Columbia
Code
1999 Supp.*

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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"(c)(1) Except as provided in paragraph (2) of this subsection, any unpaid District tax liability on an individual income tax return shall render any voluntary tax check-off election

ENROLLED ORIGINAL

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"(2) If there is any amount that remains after satisfaction of the unpaid tax liability, the amount shall be transferred to the Fund.

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Sec. 5. (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), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), 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. Code § 1-233(c)(1)), and publication in the District of Columbia Register.

Fiscal Impact Statement

Drug Prevention and Children at Risk Tax Check-off Amendment Act of 1998

**Prepared by
the Office of the Chief Financial Officer**

July 1, 1998



1. SPONSOR: Councilmember Frank Smith, Jr.

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ENROLLED ORIGINAL

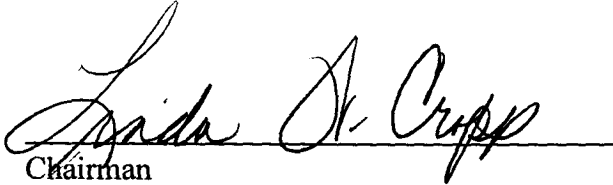
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The legislation will not affect District of Columbia tax revenues. The Drug Prevention and Children at Risk Tax Check-off will either reduce a taxpayer's refund or increase his or her balance due by the amount of the donation.

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Revenue loss due to:				
Drug Prevention and Children at Risk check- off	\$0	\$0	\$0	\$0

ENROLLED ORIGINAL

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Chairman
Council of the District of Columbia

Mayor
District of Columbia



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD TWELVE

RECORD OF OFFICIAL COUNCIL VOTE

B12-705

Docket No. _____

☐ ITEM ON CONSENT CALENDAR☒ ACTION & DATE _____☒ VOICE VOTE
RECORDED VOTE ON REQUEST

ADOPTED FIRST READING, 7-7-98

APPROVED

THOMAS

ABSENT _____

☐ ROLL CALL VOTE - Result _____

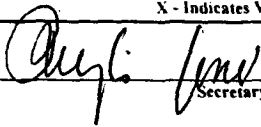
Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Cropp					Chavous					Schwartz				
Allen					Evans					Smith, Jr.				
Ambrose					Jarvis					Thomas, Sr.				
Brazil					Mason									
Catania					Patterson									

X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD



Secretary to the Council

September 29, 1998
Date☒ ITEM ON CONSENT CALENDAR☒ ACTION & DATE _____☒ VOICE VOTE
RECORDED VOTE ON REQUEST

ADOPTED FINAL READING, 9-22-98

APPROVED

MASON

ABSENT _____

☐ ROLL CALL VOTE - Result _____

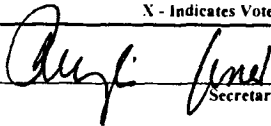
Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Cropp					Chavous					Schwartz				
Allen					Evans					Smith, Jr.				
Ambrose					Jarvis					Thomas, Sr.				
Brazil					Mason									
Catania					Patterson									

X - Indicates Vote

AB - Absent

NV - Present not voting

CERTIFICATION RECORD



Secretary to the Council

September 29, 1998
Date☐ ITEM ON CONSENT CALENDAR☐ ACTION & DATE _____☐ VOICE VOTE
RECORDED VOTE ON REQUEST

ABSENT _____

☐ ROLL CALL VOTE - Result _____

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Cropp					Chavous					Schwartz				
Allen					Evans					Smith, Jr.				
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CERTIFICATION RECORD

Secretary to the Council

Date