

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend, on a temporary 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 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 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

“(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.

Note,
§ 47-1806.09a

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

(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. ”.

Note,
§ 47-1806.09b

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

(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:

“(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.”.

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

(e) Section 47-1806.09d(b)(2) is repealed.

(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.

(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

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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