

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, section 47-1803.03(b-2) of the District of Columbia Official Code to clarify that District of Columbia public charter school teachers are eligible for certain deductions for taxable years beginning in 2006 and to ensure that the deductions allowed by this amendment are allowed only to the extent the same expenses were not used by the taxpayer in computing federal adjusted gross income for the same taxable year under the Internal Revenue Code of 1986.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Quality Teacher Incentive Clarification Temporary Act of 2007”.

Sec. 2. Section 47-1803.03(b-2) of the District of Columbia Official Code is amended to read as follows:

Note,
§ 47-1803.03

“(b-2)(1) An individual who has been a classroom teacher in a public school or public charter school in the District of Columbia for the entire year for which the individual is filing or for the entire year prior to the year for which the individual is filing and is approved for teaching by the District of Columbia Public Schools may deduct from gross income:

“(A) The amount the individual paid during the year for basic classroom materials and supplies necessary for teaching; provided, that the deduction shall not exceed \$500 per year, per individual, whether the individual files individually or jointly; and

“(B) The amount the individual paid during the year as tuition and fees for post-graduate education, professional development, or state licensing examination and testing required for or related to improving teacher credentials or maintaining professional certification; provided, that the deduction shall not exceed \$1,500 per year, per individual, whether the individual files individually or jointly.

“(2) The deductions under paragraphs (1)(A) and (B) of this subsection shall not be allowed to the extent the same expenses were claimed by the individual in computing federal adjusted gross income for the same taxable year under the Internal Revenue Code of 1986.”.

Sec. 3. Applicability.

Section 2 shall apply as of January 1, 2006.

Sec. 4. Fiscal impact statement.

The Council adopts the March 5, 2007 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. 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.

Chairman
Council of the District of Columbia

Mayor
District of Columbia