

**A RESOLUTION**

**Proposed  
Resolution  
20-547**

**See Emergency  
D.C. Act 20-228  
20 DCStat 2628**

*To declare the existence of an emergency with respect to the need to amend section 47-1801.04 of the District of Columbia Official Code and the Fiscal Year 2014 Budget Support Act of 2013 to clarify that the base year for cost-of-living adjustments related to the personal income tax standard deduction and exemption is 2011.*

**RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Cost-of-Living Adjustment Personal Income Tax Standard Deduction and Exemption Technical Clarification Emergency Declaration Resolution of 2013”.**

**Cost-of-Living  
Adjustment  
Personal  
Income Tax  
Standard  
Deduction and  
Exemption  
Technical  
Clarification  
Emergency  
Declaration  
Resolution of  
2013**

Sec. 2. (a) Section 47-1801.04(11) of the District of Columbia Official Code was inadvertently amended in the Fiscal Year 2014 Budget Support Act of 2013, signed by the Mayor on August 28, 2013 (D.C. Act 20-157; 60 DCR 12472) (“BSA”), and in the concomitant emergency versions of the BSA, to state that the base year for cost-of-living adjustments related to the personal income tax standard deduction and exemption is 2007. The current base year is 2011.

(b) Emergency legislation is necessary to amend section 47-1801.04(11) of the District of Columbia Official Code directly to ensure that the law immediately reflects the accurate date of 2011 and to amend the BSA, which is projected to become law on November 19, 2013, so that upon its effectiveness it contains the accurate base year of 2011.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Cost-of-Living Adjustment Personal Income Tax Standard Deduction and Exemption Technical Clarification Emergency Act of 2013 be adopted after a single reading.

Sec. 4. The resolution shall take effect immediately.