

AN ACT

Bill 20-555

Emergency
Declaration
Res. 20-329
20 DCStat 2758

To amend, on an emergency basis, 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.

Codification
District of
Columbia
Official Code
2001 Edition

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Cost-of-Living Adjustment Personal Income Tax Standard Deduction and Exemption Technical Clarification Emergency Act of 2013”.

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

Sec. 2. Section 47-1801.04(11) of the District of Columbia Official Code is amended to read as follows:

“(11) (A) “Cost-of-living adjustment” means an amount, for any calendar year, equal to the dollar amount set forth in paragraph (44)(A) and (B) or § 47-1806.02(f)(1)(A) and (i) multiplied by the difference between the Consumer Price Index for the preceding calendar year and the Consumer Price Index for the calendar year beginning January 1, 2011, divided by the Consumer Price Index for the calendar year beginning January 1, 2011.

Note,
§ 47-1801.04

“(B) For the purposes of this paragraph, the Consumer Price Index for any calendar year is the average of the Consumer Price Index for the Washington-Baltimore Metropolitan Statistical Area for all-urban consumers published by the Department of Labor, or any successor index, as of the close of the 12-month period ending on July 31 of such calendar year.”.

Sec. 3. Section 7102(b) of the Combined Reporting Clarification Act of 2013, signed by the Mayor on August 28, 2013 (D.C. Act 20-157; 60 DCR 12472), amendatory section 47-1801.04(11), is amended to read as follows:

Note,
§ 47-1801.04

“(11) (A) “Cost-of-living adjustment” means an amount, for any calendar year, equal to the dollar amount set forth in paragraph (44)(A) and (B) or § 47-1806.02(f)(1)(A) and (i) multiplied by the difference between the Consumer Price Index for the preceding calendar year and the Consumer Price Index for the calendar year beginning January 1, 2011, divided by the Consumer Price Index for the calendar year beginning January 1, 2011.

“(B) For the purposes of this paragraph, the Consumer Price Index for any calendar year is the average of the Consumer Price Index for the Washington-Baltimore Metropolitan Statistical Area for all-urban consumers published by the Department of Labor, or any successor index, as of the close of the 12-month period ending on July 31 of such calendar

year.”.

Sec. 4. Applicability.

Sections 2 and 3 shall apply for taxable years beginning after December 31, 2010.

Sec. 5. Fiscal impact statement.

The Council adopts the 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. 6. Effective date.

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), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Official Code § 1-204.12(a)).