

A RESOLUTION

**Proposed Resolution
19-1168**

To declare the existence of an emergency, due to Congressional review, with respect to the need to amend the tax code to provide the number of statements that payors of amounts subject to income tax withholding must submit electronically.

**See Emergency Act
D.C. Act 19-601
20 DCSTAT 345**

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Income Tax Withholding Statements Electronic Congressional Review Emergency Declaration Resolution of 2012”.

**Income Tax
Withholding
Statements
Electronic
Congressional
Review Emergency
Declaration
Resolution of 2012**

Sec. 2. (a) Emergency legislation, which will expire in early January, was enacted to authorize the Office of Tax and Revenue (“OTR”) to require that a greater number of W-2 and form 1099 series statements be filed electronically to assist OTR in eliminating fraudulent W-2 and form 1099 series statements and preventing the payment of unwarranted refunds. It is important to continue this authority to aid OTR in the upcoming income tax filing season.

(b) The emergency legislation expires on January 4, 2013. The temporary legislation is pending. It is important that the provisions of the emergency legislation remain in effect until the temporary legislation is in effect.

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 Income Tax Withholding Statements Electronic Submission Congressional Review Emergency Act of 2012 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.