

**AN ACT**

**Bill 19-1085**

**Emergency  
Declaration  
Res. 19-744  
20 DCStat 553**

**Codification  
District of  
Columbia  
Official Code  
2001 Edition**

*To amend, on an emergency basis, due to Congressional review, section 47-1812.08 of the District of Columbia Official Code to require an employer or a payor required to withhold income tax for an employee or person who receives a payment subject to withholding to submit a statement of information as required by the Chief Financial Officer pertaining to each employee or person by January 31 of each year, and to require that an employer or payor submitting 25 or more such statements submit them electronically.*

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Income Tax Withholding Statements Electronic Submission Congressional Review Emergency Act of 2012”.

**Income Tax  
Withholding  
Statements  
Electronic  
Submission  
Congressional  
Review  
Emergency  
Act of 2012**

Sec. 2. Section 47-1812.08 of the District of Columbia Official Code is amended as follows:

**Note,  
§ 47-1812.08**

(a) Subsection (g)(1)(B) is amended by striking the last sentence.

(b) A new subsection (n) is added to read as follows:

“(n)(1) Beginning for statements due after December 31, 2011, each employer or payor required under this section to withhold income tax for an employee or a person who receives a payment subject to withholding (“payee”) shall prepare a statement for each employee or payee that shows for the previous calendar year any information that the Chief Financial Officer requires by regulation or guidance.

“(2)(A) An employer or payor required to submit the statements pursuant to paragraph (1) of this subsection shall submit one copy of the statement for each employee or payee to the Chief Financial Officer by January 31 of each year.

“(B) Except as provided by subparagraph (C) of this paragraph, if the number of statements that an employer or payor is required to submit is 25 or more, the employer or payor shall submit the statements in an electronic format, as prescribed by the Chief Financial Officer.

“(C) The Chief Financial Officer may waive the requirement that an employer or payor submit statements in electronic format if the Chief Financial Officer determines that the requirement will result in undue hardship to the employer or payor.”.

**Sec. 3. Applicability.**

This act shall apply as of January 4, 2013.

**Applicable  
as of  
January 4,  
2013**

**Sec. 4. Fiscal impact statement.**

The Council adopts the fiscal impact statement of the Chief Financial Officer for the Income Tax Withholding Statements Electronic Submission Temporary Amendment Act of 2012, signed by the Mayor on November 2, 2012 (D.C. Act 19-521; 59 DCR 13311), 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.**

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. 813; D.C. Official Code 1-204.12(a)).