

A RESOLUTION

**Proposed
Resolution
20-636**

**See Emergency
D.C. Act 20-283
20 DCStat 3053**

To declare the existence of an emergency, due to Congressional review, with respect to the need to amend section 47-1801.04 of the District of Columbia Official Code to clarify that the base year for cost-of-living adjustments related to the personal income tax standard deduction and exemption is 2011.

**Cost-of-Living
Adjustment
Personal
Income Tax
Standard
Deduction and
Exemption
Technical
Clarification
Congressional
Review
Emergency
Declaration
Resolution of
2014**

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 Congressional Review Emergency Declaration Resolution of 2014”.

Sec. 2. (a) Section 47-1801.04(11) of the District of Columbia Official Code (“§ 47-1801.04(11)”) was inadvertently amended in the Fiscal Year 2014 Budget Support Act of 2013, effective December 24, 2013 (D.C. Law 20-61; 60 DCR 12472), 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) In November of 2013, the Council enacted the Cost-of-Living Adjustment Personal Income Tax Standard Deduction and Exemption Technical Clarification Emergency Act of 2013, effective November 29, 2013 (D.C. Act 20-228; 60 DCR 16786) (“emergency legislation”), to amend § 47-1801.04(11) to state the accurate base year of 2011. The emergency legislation will expire on February 27, 2014.

(c) A permanent amendment to § 47-1801.04(11) is in Bill 20-482, the Fiscal Year 2014 Budget Support Technical Clarification Amendment Act of 2014 (“permanent legislation”).

(d) The permanent legislation must complete the 30-day review period required by 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 will not become law before the expiration of the emergency legislation.

(e) It is important that the provisions of the emergency legislation continue in effect, without interruption, until the permanent 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 Cost-of-Living Adjustment Personal Income Tax Standard Deduction and Exemption Technical Clarification Congressional Review Emergency Act of 2014 be adopted after a single reading.

Sec. 4. The resolution shall take effect immediately.