

AN ACT

Bill 20-783

**Emergency
Declaration
Res. 20-461
20 DCStat 3395**

To amend, on an emergency basis, due to Congressional review, 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.

**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 Second Congressional Review Emergency Act of 2014”.

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

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) of this section 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. Applicability.

(a) Section 2 shall apply for taxable years beginning after December 31, 2010.

(b) This act shall apply as of May 21, 2014.

**Note,
§ 47-1801.04**

Sec. 4. 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. 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

COUNCIL OF THE DISTRICT OF COLUMBIA

20 DCSTAT 3317

D.C. Act 20-333, effective May 22, 2014 (Expiration date August 19, 2014)

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)).