

COUNCIL OF THE DISTRICT OF COLUMBIA

20 DCSTAT 3020

D.C. Law 20-90, effective February 22, 2014 (Expiration date October 5, 2014)

(Related Emergency Legislation is Act 20-246, 20 DCSTAT 2641)

AN ACT

**Bill 20-593
Act 20-260
effective
January 2,
2014**

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

**Tax
Exemption for
Teacher
Awards
Temporary
Act of 2013**

To amend, on a temporary basis, Chapter 18 of Title 47 of the District of Columbia Official Code to define a teaching award as an award given to public school teachers in recognition of their service to their school or community and to exclude from District gross income the value of a teaching award.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Tax Exemption for Teacher Awards Temporary Act of 2013”.

Sec. 2. Chapter 18 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-1801.04 is amended by adding a new paragraph (52A) to read as follows:

**Note,
§ 47-1801.04**

“(52A) “Teaching award” means a benefit with pecuniary value given to a teacher who is the primary teacher in a classroom for a majority of the school days of the academic year in a District public or public charter school, from a person other than the teacher’s current employer, for the teacher’s service to the school and, for example, in recognition of the teacher’s:

“(1) Exemplary teaching;

“(2) Overall student achievement in the teacher’s primary classroom; or

“(3) Community engagement in the District, including exceptional leadership of student organizations and engaging students’ parents.”.

(b) Section 47-1803.02(a)(2) is amended by adding a new subparagraph (CC) to read as follows:

**Note,
§ 47-1803.02**

“(CC) Beginning January 1, 2013, a teaching award, as defined in § 47-1801.04(52A), above \$1,000 but not more than \$40,000.”.

Sec. 3. Applicability.

(a) The Chief Financial Officer shall recognize \$14,577 from the fiscal year 2014 local funds operating margin to fund the cost of this legislation in fiscal year 2014.

(b) After October 1, 2014, this act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in a certification published by the Council in the District of Columbia Register.

**Note,
§§ 47-1801.04,
47-1803.02**

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Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer 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.

(a) 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), a 30-day period of Congressional review as provided in 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 publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.