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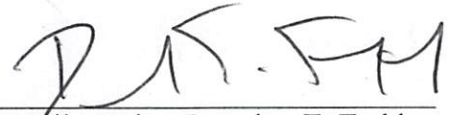
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3 Councilmember David Grosso



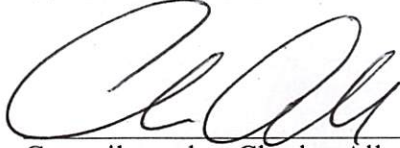
Councilmember Elissa Silverman

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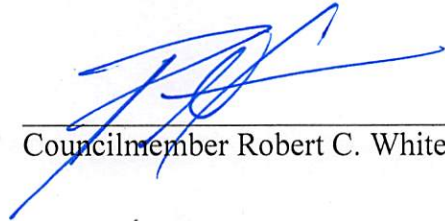
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8 Councilmember Brianne K. Nadeau



Councilmember Brandon T. Todd

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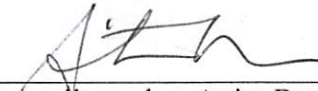
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12 Councilmember Charles Allen



Councilmember Robert C. White, Jr.

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17 Councilmember Mary M. Cheh



Councilmember Anita Bonds

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28 A BILL

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34 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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39 To amend Chapter 1 of Title 47 of the District of Columbia Official Code to establish, as an
40 independent agency, the Office of the Taxpayer Advocate.

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42 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
43 act may be cited as the "Taxpayer Advocate Act of 2019".

44 Sec. 2. Chapter 1 of Title 47 of the District of Columbia Official Code is amended as
45 follows:

46 (a) The table of contents is amended by adding a new section designation to read as
47 follows:

48 “47-144. Office of the Taxpayer Advocate.”.

49 (b) A new § 47-144 is added to read as follows:

50 “§ 47–144. Office of the Taxpayer Advocate

51 “(a) There is established as an independent agency within the District government an
52 Office of the Taxpayer Advocate (“Office”).

53 “(1) The purposes of the Office shall be to:

54 “(A) Assist taxpayers in resolving complex tax problems with the District
55 that have not been resolved through normal channels, including helping taxpayers navigate
56 District tax offices, assisting taxpayers in understanding any tax issues with the District, and
57 helping expedite return processing;

58 “(B) Identify areas in which taxpayers have problems in dealings with the
59 District; and

60 “(C)(i) Mitigate problems identified under subparagraph (B) of this
61 paragraph by:

62 “(ii) Proposing to the Chief Financial Officer changes in the
63 administration of the District’s tax laws; and

64 “(iii) Proposing to the Mayor and Council potential legislative
65 changes.

66 “(2) The Office shall not prepare tax returns for taxpayers, nor shall it participate
67 in litigation on behalf of taxpayers.

68 “(b) Taxpayer Advocate. –

69 “(1) The Mayor shall appoint a Taxpayer Advocate to organize, administer, and
70 manage the operations of the Office of the Taxpayer Advocate established under this section.

71 “(2) An individual may be appointed as the Taxpayer Advocate only if such
72 individual was not an employee of the Office of the Chief Financial Officer during the 2-year
73 period ending with such appointment, and such individual agrees not to accept employment with
74 the Chief Financial Officer for at least 5 years after ceasing to be the Taxpayer Advocate.

75 “(3) An individual appointed as the Taxpayer Advocate must have experience in
76 customer service, tax law, and representing individual taxpayers.

77 “(c)(1) The Taxpayer Advocate shall submit to the Council an annual report no later than
78 December 31 of every year.

79 “(2) The report shall be submitted directly to the Council without review by any
80 employee of the Office of Chief Financial Officer or Executive Office of the Mayor.

81 “(3) The annual report shall contain the following:

82 “(A) A description of the initiatives the Office has taken to improve
83 taxpayer services and District responsiveness to taxpayer complaints, including number of
84 taxpayers assisted and with which tax they needed assistance;

85 “(B) A summary of at least 20 of the most serious problems encountered
86 by taxpayers, including a description of the nature of such problems;

87 “(C) Recommendations for such administrative and legislative action as
88 may be appropriate to resolve problems encountered by taxpayers;

89 “(D) Areas of District tax law that impose significant compliance burdens
90 on taxpayers or the District, including specific recommendations for remedying these problems;

91 “(E) The 10 most litigated issues for each category of taxpayers, including
92 recommendations for mitigating such disputes; and

93 “(F) Other information as the Taxpayer Advocate may deem advisable.”

94 Sec. 3. Fiscal impact statement.

95 The Council adopts the fiscal impact statement in the committee report as the fiscal
96 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
97 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

98 Sec. 4. Effective date.

99 This act shall take effect following approval by the Mayor (or in the event of veto by the
100 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
101 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
102 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
103 Columbia Register.