

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Title 47 of the District of Columbia Official Code to reestablish the Tax Revision Commission and to require the Commission to submit a report of recommendations once every 10 years to consider revisions to the tax code.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Tax Revision Commission Reestablishment Amendment Act of 2020”.

Sec. 2. Chapter 4 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-461(5) is amended by striking the phrase “in 1998” and inserting the phrase “in 2014” in its place.

(b) Section 47-462 is amended as follows:

(1) Subsection (a)(1) is amended to read as follows:

“(1) Provide for fairness and equity in the apportionment of taxes and promote progressivity;”.

(2) Subsection (b) is amended as follows:

(A) Paragraph (5) is amended to read as follows:

“(5) To establish or revise criteria and a conceptual framework for evaluating current and future taxes. Such criteria and framework shall consider racial equity impacts;”.

(B) Paragraph (7) is amended to read as follows:

“(7) To analyze the specific changes to the District’s tax system since the Commission’s most recent recommendations to determine the extent to which such changes are consistent with the principles identified in this section.”.

(3) Subsection (c) is amended by striking the phrase “District of Columbia Tax Revision Commission by letter dated June 2, 1998, and entitled “Taxing Simply, Taxing Fairly”” and inserting the phrase “Commission on February 12, 2014” in its place.

(4) Subsection (d) is amended by striking the phrase “December 31, 2013” and inserting the phrase “one year after the Commission’s appointment. Appointments to the Commission shall expire 60 days after the Commission submits its report.” in its place.

(5) A new subsection (e) is added to read as follows:

“(e) Every 10 years after the submission of the previous Commission’s report, a new Commission shall be convened. The Mayor and the Chairman of the Council shall make new appointments consistent with the provisions of this subchapter and may appoint members who previously have served on the Commission.”.

(c) Section 47-463(c) is amended by striking the phrase “of the Fiscal Year 2012 Budget Support Act of 2011, passed on 2nd reading on June 14, 2011 (Enrolled version of Bill 19-203)” and inserting the phrase “of the Tax Revision Commission Reestablishment Amendment Act of 2020, passed on 2nd reading on December 1, 2020 (Enrolled version of Bill 23-316)” in its place.

Sec. 3. Fiscal impact statement.

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

Sec. 4. 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), 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.

Chairman
Council of the District of Columbia

Mayor
District of Columbia