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Councilmember Vincent C. Gray


Councilmember Brandon T. Todd

A BILL

IN THE COUNCIL OF DISTRICT OF COLUMBIA

To amend section 47-863 of the District of Columbia Official Code to assist seniors and disabled persons by reducing their tax liability by increasing the adjusted gross income from \$125,000 to \$165,000, limiting adjusted gross income to those who are named on the deed of the property, and not counting one time income from a mutual fund, annuity, or property toward adjusted income, for eligible households.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Senior and Disabled Homeowner Tax Liability Reduction Amendment Act of 2019”.

Sec. 2. Section 47-863(a) of the District of Columbia Official Code is amended as

follows:

(a) Paragraph (1A) is amended by striking the phrase “\$165,000” wherever it appears and inserting the phrase “\$165,000” in its place.

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

(1) The existing language is redesignated as subparagraph (A).

(2) A new subparagraph (B) is added to read as follows:

“(2) In the case of those 65 years of age or older, who are registered on the deed as the owner of the property:

37 (A) The definition shall be limited to the adjusted gross income of those
38 listed on the deed that reside in the property; and

39 (B) Any additional one-time income from a mutual fund, annuity, or
40 property, shall not count toward the household adjusted gross income.

41 Sec. 3. Fiscal impact statement.

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

45 Sec. 4. Effective date.

46 This act shall take effect following approval by the Mayor (or in the event of veto by the
47 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
48 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
49 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
50 Columbia Register.