

1 B.K.F.H

2 Councilmember Brandon T. Todd

M. M. Cheh

Councilmember Mary M. Cheh

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5 J. Evans

6 Councilmember Jack Evans

D. Grosso

Councilmember David Grosso

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9 C. Allen

10 Councilmember Charles Allen

B. K. Nadeau

Councilmember Brianne K. Nadeau

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13 R. C. White, Jr.

14 Councilmember Robert C. White, Jr.

V. C. Gray

Councilmember Vincent C. Gray

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19 A BILL

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23 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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27 To amend Chapter 18 of Title 47 of the District of Columbia Official Code to provide a tax credit  
28 for an eligible educator for the purchase of items used in the classroom or for  
29 professional development coursework.

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31 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this  
32 act may be cited as the "Educator Expense Tax Credit Amendment Act of 2019".

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

35 (a) The table of contents is amended by adding a new section designation to read as

36 follows:

37 "47-1806.17. Educator expense tax credit."

38 (b) Section 47-1803.03(b-2) is repealed.

David Stewart

39 (c) A new section 47-1806.17 is added to read as follows:

40 “§ 47-1806.17. Educator expense tax credit.

41 “(a) Beginning with the taxable year after December 31, 2019, an educator shall be  
42 allowed a credit against the tax imposed under this subchapter for expenses incurred by the  
43 educator during the taxable year:

44 “(1) To purchase books, classroom supplies, computer software or hardware,  
45 furniture, and other materials or equipment for use by the educator during or in conjunction with  
46 classroom instruction; and

47 “(2) To pay for costs associated with professional development coursework that is  
48 related to a subject, age group, or curriculum for which the educator provides instruction,  
49 including tuition and reasonable travel expenses.

50 “(b) The credit claimed in subsection (a) of this section shall be equal to the total amount  
51 of eligible expenses, not to exceed \$500 per taxpayer per tax year.

52 “(c) An educator claiming the tax credit shall provide documentation supporting the tax  
53 credit claim in a form and manner prescribed by the Chief Financial Officer.

54 “(d) When, following an audit of a claim filed under this section, the Office of Tax and  
55 Revenue determines that the amount of eligible expenses claimed by an educator has been  
56 calculated in error, the Office of Tax and Revenue shall provide the claimant educator with  
57 notice of the correct amount, and the claimant shall be allowed a credit in that revised amount.

58 “(e) For the purposes of this section, the term “educator” means any full-time early  
59 childhood, primary, or secondary school teacher employed by the District of Columbia Public  
60 Schools or the District of Columbia public charter schools.”.

61           Sec. 3. Section 47-181(c) of the District of Columbia Official Code is amended as  
62 follows:

63           (a) Paragraph (16) is amended by striking the phrase “; and” and inserting a semicolon in  
64 its place.

65           (b) Paragraph (17) is amended by striking the period and inserting the phrase “; and” in  
66 its place.

67           (c) A new paragraph (18) is added to read as follows:

68           “(18) Provide the educator expense tax credit established in § 47-1806.15; provided, that  
69 this provision shall be dependent upon new revenue certified after December 1, 2019.”.

70           Sec. 4. Applicability.

71           (a) This act shall apply upon the date of inclusion if its fiscal effect in an approved budget  
72 and financial plan.

73           (b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in  
74 an approved budget and financial plan and provide notice to the Budget Director of the Council  
75 for certification.

76           (c)(1) The Budget Director shall cause the notice of the certification to be published in  
77 the District of Columbia Register.

78           (2) The date of publication of the notice of the certification shall not affect the  
79 applicability of this act.

80           Sec. 5. Fiscal impact statement.

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

84           Sec. 6. Effective date.

85           This act shall take effect following approval by the Mayor (or in the event of veto by the  
86 Mayor, action by the Council to override the veto), a 30-day period of congressional review as  
87 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
88 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
89 Columbia Register.