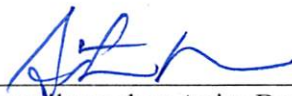



1   
2 Councilmember Anita Bonds

  
Councilmember Brandon T. Todd

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5 Councilmember Robert C. White, Jr.  
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10 A BILL  
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14  
15 IN THE COUNCIL OF DISTRICT OF COLUMBIA  
16  
17 \_\_\_\_\_  
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19 To amend Title 32 of the D.C. Code to establish a tax credit to create incentives for certified  
20 business enterprises and certified small business enterprises to hire senior citizens, to  
21 establish a tax credit of 10% of the senior citizens' gross wages, not to exceed \$2,000; to  
22 require the Council to reauthorize the use of this tax incentive annually, to require the  
23 Chief Financial Officer to establish rules and regulations to implement this act.  
24

25 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this  
26 act may be cited as the "Senior Employment Tax Credit Amendment Act of 2019".

27 Sec. 2. Title 32 of the District of Columbia Official Code is amended by adding a new  
28 section, 13E, to read as follows:

29 § 32-1381. Definitions.

30 (a) For the purposes of this act, the term:

31 (1) "Senior Citizen" means any individual 65 years of age, or older

32 (2) "Employment" means a job in which the individual works a minimum  
33 of 10 hours a week.

34 (3) "CBE" means a certified business enterprise as defined in section 302  
35 of the Small, Local, and Disadvantaged Business Enterprise Employment and Assistance Act of  
36 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 2-218.02(1B)).

37 (4) "Certified SBE" means a small business enterprise as defined in  
38 section 302 of the Small, Local, and Disadvantaged Business Enterprise Employment and  
39 Assistance Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 2-  
40 218.02(16)).

41 (5) "CFO" means the Chief Financial Officer as defined in section 424(a)  
42 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774; D.C.  
43 Official Code § 1-204.24(a)).

44 § 32-1382. Tax credit for hiring a Senior Citizen.

45 (a) A qualified business is entitled to a credit against payment of taxes withheld  
46 under D.C. Official Code § 47-1807 or § 47-108 for calendar years ending on or after 12 months  
47 from the date when qualified senior citizen employees were hired.

48 (b) The credit shall be claimed for the first calendar year ending on or after the  
49 date on which the qualified senior citizen employee was hired.

50 (c) The credit is equal to 10% of the employee wages and shall not exceed \$2,000  
51 per senior citizen employee and not exceed \$10,000 per qualified business.

52 § 32-1383. Duties of the CFO.

53 (a) The CFO shall adopt rules necessary to implement this act. The rules may  
54 provide for recipients of credits under this act to be charged fees to cover administrative costs of  
55 the tax credit program.

56 Sec. 3. Fiscal impact statement.

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

60           Sec. 4. Effective date.

61           This act shall take effect following approval by the Mayor (or in the event of veto by the  
62 Mayor, action by the Council to override the veto), a 30-day period of congressional review as  
63 provided in section 602(c)(2) of the District of Columbia Home Rule Act, approved December  
64 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(2)), and publication in the District of  
65 Columbia Register.