

COUNCIL OF THE DISTRICT OF COLUMBIA

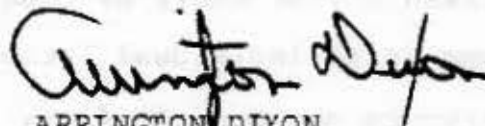
NOTICE

D. C. LAW 2-146

"District of Columbia Resident Tax Credit Act of 1978"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198, "the Act", the Council of the District of Columbia adopted Bill No. 2-370, on first and second readings, November 28, 1978 and December 12, 1978 respectively. Following the signature of the Mayor on December 29, 1978, this legislation was assigned Act No. 2-323, published in the January 26, 1979, edition of the D.C. Register, (Vol. 25, page 6987) and transmitted to Congress on January 18, 1979 for a 30-day review, in accordance with Section 602 (c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired, and, therefore, cites the following legislation as D.C. Law 2-146, effective March 3, 1979.


ARRINGTON DIXON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January	18, 19, 22, 23, 24, 25, 26, 29, 30, 31
February	1, 2, 5, 6, 7, 8, 9, 13, 14, 15, 16, 20, 21, 22, 23, 26, 27, 28
March	1, 2

D.C. LAW 2-146

AN ACT

EFFECTIVE DATE MAR 03 1979

2-323

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 29, 1978

To provide an income tax credit to District of Columbia residents for taxes paid to other states.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,

That this act may be cited as the "District of Columbia Resident Tax Credit Act of 1978".

Sec. 2. Section 5(a) of title VI of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 345; D.C. Code, sec. 47-1567d(a)) is amended to read as follows:

"(a) CREDIT AGAINST TAX ALLOWED DISTRICT OF COLUMBIA RESIDENTS. The amount of tax payable under this title by a resident of the District in respect to the taxable year shall be reduced by a credit equal to the amount of individual income tax such individual is required to pay and, in fact, has paid to any State, territory or possession of the United States, or political subdivision thereof, upon income attributable to such State, territory or possession of the United States, or political subdivision thereof, for such taxable year or portion thereof while concurrently a

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resident of the District. The credit provided under this subsection shall not exceed the proportion of the tax otherwise due under this article that the amount of the individual's adjusted gross income received by him, or accrued to him if on an accrual basis, subject to tax in the other jurisdiction bears to his entire adjusted gross income received by him, or accrued to him, while he was concurrently a resident of the District. The Mayor may require satisfactory proof of the payment of such income taxes to another jurisdiction. The credit provided by this subsection shall not be allowed against any tax imposed under title VIII of this article."

Sec. 3. This act shall take effect in accordance with the provisions of section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act and shall apply to taxable years beginning after December 31, 1978.

RECORD OF OFFICIAL COUNCIL ACTION

Docket No: Bill 2-370

First Reading Action: November 28, 1978

VOICE VOTE: Adopted Unanimously 92 abs) Dixon, Wilson

Patricia E. Murray
 Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.	COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.	COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indistinct Vote A. B.—Absent N. Y.—Not Voting

 Secretary to the Council

Amended First Reading Action: _____

VOICE VOTE: _____

 Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.	COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.	COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indistinct Vote A. B.—Absent N. Y.—Not Voting

 Secretary to the Council

Final Reading or Emergency Action: December 12, 1978

VOICE VOTE: Adopted Unanimously (1 abs) Shackleton

Patricia E. Murray
 Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.	COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.	COUNCIL MEMBER	AYE	NAY	N.Y.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indistinct Vote A. B.—Absent N. Y.—Not Voting

 Secretary to the Council

RECORD OF OFFICIAL COUNCIL ACTION (Page 2)

Docket No: Bill 2-370

Presented to the Mayor: DEC 15 1978

Act Patricia G. Hunter
Secretary to the Council

Action of the Mayor: 20 DEC 1978

- Approved: Disapproved;
- Disapproved in part --*Reference Document: _____
- *Budget Actions.

Acton W. White
Mayor of the District of Columbia
20 DEC 1978

Returned Without Action

----- Executive Secretary, D. C.

Enacted without Mayor's Signature _____

----- Secretary to the Council

Council Reenactment: _____

VOICE VOTE: _____

----- Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	AB.	COUNCIL MEMBER	AYE	NAY	N.V.	AB.	COUNCIL MEMBER	AYE	NAY	N.V.	AB.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DEON					SACKETT									

Z-Insure Vote A-Abstain N-V-Not Voting

----- Secretary to the Council

Presented to the President: _____

----- Secretary to the Council

Action of the President: _____

- Reenactment Approved
- Mayor's Veto Sustained

----- President of the U. S.

Submitted to the Congress: _____

----- Secretary to the Council

Senate Action: _____
Resolution Number: _____

House Action: _____
Resolution Number: _____

----- Secretary of the Senate

----- Clerk of the House

The Council of the District of Columbia

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