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COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 8-246

"District of Columbia Drug Prevention and Children at Risk Tax Check-Off Amendment Act of 1990".

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. 8-561 on first and second readings, December 4, 1990, and December 18, 1990, respectively. Following the signature of the Mayor on December 27, 1990, this legislation was assigned Act No. 8-330, published in the January 11, 1991, edition of the <u>D.C. Register</u>, (Vol. 38 page 371) and transmitted to Congress on January 15, 1991 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 this enactment as D.C. Law 8-246, effective March 8, 1991.

IJÓHN A'. WILSON Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 15,16,17,18,22,23,24,25,28,29,30,31

February 1,4,5,6,7,19,20,21,22,25,26,27,28

March 1,4,5,6,7

AN ACT

Codification
District of Columbia Code
New Chapter 40 of Title 47
(1991 Supplement)

D.C. ACT 8-330

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DEC. 27, 1990

To establish a Public Trust for Drug Prevention and Children at Risk and to amend the District of Columbia Income and Franchise Tax Act to establish a procedure for a tax check-off system to generate funds for drug prevention and children at risk.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Drug Prevention and Children at Risk Tax Check-Off Amendment Act of 1990".

Sec. 2. Definitions.

For the purposes of this act, the term:

(1) "District" means the District of Columbia.

(2) "Children at Risk" means persons under 18 years of age who have had direct or indirect contact with drugs.

New Section 47-1001 Note, Section 47-1812.11a

- (3) "Drug prevention" means a program designed to promote positive self-worth and stress the importance of the avoidance of drug and alcohol consumption.
- (4) "Trust" means the Public Trust established in section 3, which is responsible for investment and distribution of the funds generated by the tax check-off.
- (5) "Tax check-off" means the drug prevention and children at risk tax check-off system established in section 6.
- Sec. 3. Establishment of the Public Trust for Drug Prevention and Children at Risk; duties.

(a) There is established a Public Trust for Drug Prevention and Children at Risk.

(b) The Trust shall distribute the funds that are generated by the tax check-off system established in section 6. By April 1, 1992, the Trust shall publish guidelines by which a District nonprofit organization or government agency may apply for funds. Funds shall be distributed on an

New Section 47-4002

annual basis as determined by the Trust. By September 1, 1992, the Trust shall publish an estimated projection of funds generated by the tax check-off based on the income tax returns filed by April 15, 1992. The Trust shall submit an annual financial report to the Mayor and Council of the District of Columbia ("Council") no later than March 1st of each year.

- (c) The Trust shall publicize the availability of a tax check-off for drug prevention and children at risk. The Mayor shall assist the Trust to insure public education regarding the tax check-off and District taxpayer participation in the tax check-off.
- (d) The Trust shall take any necessary step to encourage the federal government to match the funds generated through the tax check-off.
- (e) The Trust may recommend other means to generate funds for drug prevention and children at risk.
- (f) The Trust shall encourage collaborative efforts and foster a public-private partnership in the development of drug prevention and children at risk programs.
- (g) The Trust shall advise the Mayor and the Council on action needed to insure effective programming for drug prevention and children at risk in the District.
- (h) The funds generated through the tax check-off shall be invested by the Trust in bonds, treasury notes, other evidences of indebtedness of the United States, or federally insured commercial banks of the United States that are in compliance with the South Africa and Namibia Contracting Sanction Amendment Act of 1986, effective February 21, 1986 (D.C. Law 6-85; D.C. Code, sec. 1-1191.1 et seq.).
- Sec. 4. Trust qualifications; terms of office; compensation.

New Section 47-4003

- (a) The Trust shall consist of:
- (1) Two ex officio members who shall be District government officials and appointed by the Mayor; and
- (2) Nine persons from the general public to serve as members who shall be appointed by the Mayor with the advice and consent of the Council.
- (b) All members of the Trust shall be residents of the District. Of the public members 1st appointed, 2 shall be appointed to a 1-year term of office, 3 shall be appointed to a 2-year term of office, and 4 shall be appointed to a 3-year term of office. After the initial appointments, members from the general public shall serve a 3-year term.
- (c) The members of the Trust from the general public shall include parents and representatives from early childhood development organizations, health professions, education, drug prevention organizations, and the media.

- (d) The Trust shall select a chair from among the Trust's members.
- (e) A vacancy on the Trust shall be filled in the same manner as the original appointment.
- (f) A member of the Trust may continue to serve after the expiration of the member's term until a successor is appointed and sworn into office.
- (g) Members of the Trust shall receive no compensation, but may be reimbursed for actual expenses incurred in the performance of official duties pursuant to rules issued by the Mayor in accordance with section 1108 of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Code, sec. 1-612.8).
- (h) A member of the Trust shall not be reimbursed for actual expenses that exceed \$100 in any fiscal year. The total compensation allowed for members of the Trust shall not exceed \$1,100 in any fiscal year.
 - Sec. 5. Rules of procedure; contributions.

New Section 47-4004

- (a) The Trust may develop rules of organization and procedure pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code, sec. 1-1501 et seq.).
 - (b) The Trust shall meet at least 4 times annually.
- (c) The Trust shall encourage and be authorized to accept in-kind contributions from public or private agencies.
- (d) The Trust shall publish the Trust's grant awards in an annual report. The Trust shall request the assistance of the media in publicizing to the general public the grant awards.
 - Sec. 6. Establishment of a tax check-off.
- (a) Title XII of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 352; D.C. Code, sec. 47-1812.1 et seq.), is amended by adding a new section 11a to read as follows:

New Section 47-1812.11a Note, Section 47-1001

"Sec. lla. Tax check-off.

"(a) There shall be provided on the District of Columbia individual income tax return a voluntary check-off that indicates an individual may contribute a minimum of \$1 to the Public Trust for Drug Prevention and Children at Risk established in section 3 of the District of Columbia Drug Prevention and Children at Risk Tax Check-Off Amendment Act of 1990. The contribution shall reduce any refund owed to the individual taxpayer or increase the tax owed by the individual taxpayer on the taxpayer's income tax return. The funds generated from the tax check-off shall be earmarked for the Trust except that any cost incurred by the

Mayor in the collection, processing, accounting, or disbursement of the funds generated by the tax check-off shall be reimbursed to the Mayor from the funds generated by the tax check-off.

- "(b) The funds generated by the tax check-off established in subsection (a) of this section shall be transferred to the Trust pursuant to rules issued by the Mayor that establish timetables and procedures for transfer. Check-off funds shall be transferred to the Trust only after the costs of the Mayor described in subsection (a) of this section are reimbursed.
- "(c)(1) Except as provided in paragraph (2) of this subsection, any unpaid District income tax liability on an individual income tax return shall render any voluntary tax check-off election invalid. Any amount paid for the purpose of contributing to the Trust shall be used 1st to satisfy any unpaid tax liability in whole or in part.
- "(2) If there is any amount that remains after satisfaction of the unpaid tax liability, the amount shall be credited to the Trust.
- "(d) If on March 1 of any year that begins 2 years after implementation of the tax check-off, the contributions for the previous taxable year fall below \$100,000, section 6 of the District of Columbia Drug Prevention and Children at Risk Tax Check-Off Amendment Act of 1990 and any rules issued pursuant to section 7 of the District of Columbia Drug Prevention and Children at Risk Tax Check Off Amendment Act of 1990 that implement section 6 of the District of Columbia Drug Prevention and Children at Risk Tax Check-Off Amendment Act of 1990 shall be automatically repealed.
- "(e) For the purposes of this section, the terms "drug prevention"; "children at risk"; "Trust"; and "tax-check off" shall have the same meaning as the terms have in section 2 of the District of Columbia Drug Prevention and Children at Risk Tax Check-Off Amendment Act of 1990.".

Sec. 7. Rules.

- (a) The Mayor shall, pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code, sec. 1-1501 et seq.), issue rules to implement the provisions of this act.
 - (b) The rules shall include standards for:
 - (1) The transfer of funds to the Trust; and
- (2) The reimbursement of costs incurred by the Mayor in the collection, processing, accounting, or disbursement of the funds generated by the tax check-off.

Sec. 8. Applicability.

The provisions of section 6 shall apply to any tax year beginning after December 31, 1990.

New Section 47-4005

Note, Section 47-1812,11a

Sec. 9. Effective date.

This act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code, sec. 1-233(c)(1)), and publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

Chairman

Council of the District of Columbia

Mayor

District of Columbia

APPROVED: December 27, 1990



COUNCIL OF THE DISTRICT OF COLUMBIA Council Period Eight

RECORD OF OFFICIAL COUNCIL VOTE

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