

**RECOMMENDATIONS FOR NEW SUBTITLES**

1. Title X. Subtitle X. VETERAN RETIREMENT INCOME TAX EXCLUSION.....1  
2. Title X. Subtitle X. TAX ADMINISTRATION CLARIFICATION .....3  
3. Title X. Subtitle X. SPORTS WAGERING CLARIFICATION .....15  
4. Title X. Subtitle X. AFRICARE EQUITABLE RELIEF .....16  
4. Title X. Subtitle X. SPECIAL FUNDS CLARIFICATION.....17

**TITLE X. SUBTITLE X. VETERAN RETIREMENT INCOME TAX EXCLUSION**

Sec. xxx1. Short title.

This act may be cited as the “Veteran Retirement Income Tax Exclusion Amendment Act of 2019”.

Sec. xxx2. Section 47-1803.02(a)(2)(B) of the District of Columbia Official Code is amended by adding a new sub-subparagraph (iii) to read as follows:

“(iii)(I) For taxable years beginning after December 31, 2019, retirement income for members of the uniformed services, or for a beneficiary of a service member under the Survivor Benefit Program, paid by the United States or by the District after December 31, 2019, including any survivor benefit annuity, to the extent included in federal adjusted gross income for the taxable year, shall be exempt from personal income tax.

“(II) For the purposes of this sub-subparagraph, the term:

“(aa) “Survivor Benefit Program” means the Department of Defense sponsored and subsidized program that provides a percentage of a service member’s retirement pay to an eligible beneficiary upon the death of the service member.

“(bb) “Uniformed services” means the United States Army, Marine Corps, Navy, Air Force, Coast Guard, Public Health Service Commissioned Corps, and the National Oceanic and Atmospheric Administration Commissioned Corps.”.



**TITLE X. SUBTITLE X. TAX ADMINISTRATION CLARIFICATION**

Sec. X001. Short title.

This subtitle may be cited as the “Tax Administration Clarification Amendment Act of 2019”.

Sec. X002. Title 47 of the District of Columbia Code is amended as follows:

(a) Chapter 8 is amended as follows:

(1) Section 47-811 is amended by adding a new subsection (e) to read as follows:

“(e) (1) A real property tax, including penalty and interest thereon, shall automatically become a lien on the real property on the date the real property tax was due and unpaid.

“(2) The lien for a real property tax shall be a prior and preferred claim over all other liens and shall be perpetual.

“(3) Payment for real property tax collected under this chapter shall be applied to each outstanding lien in order of its priority measured by the date that it became a lien under paragraph (1) of this subsection. The payment shall be applied to the lien in the following order: penalties, interest, the original amount of real property tax.”.

(2) Section 47-811.02 is amended as follows:

(A) Subsection (a) is amended by striking the phrase “levy.” And inserting the phrase “levy. Notwithstanding the foregoing, no credit shall be allowed unless it could be refunded under subsection (b) of this section.” in its place.

(B) Subsection (b) is amended as follows:

(i) Paragraph (1) is amended by striking the phrase “§ 47-825.01a(f)” and inserting the phrase “§ 47-825.01a(f)(2)(A) or the Department of Consumer and Regulatory Affairs has corrected a classification under § 47-825.01a(f)(2)(B)” in its place.

(ii) Paragraph (4) is amended by striking the word “or”.

(iii) Paragraph (5) is amended by striking the period and inserting the phrase “; or” in its place.

(iv) A new paragraph (6) is added to read as follows:

“(6) The Mayor has granted an exemption under section 6(b)(5) of An Act To provide for the abatement of nuisances in the District of Columbia by the Commissioners of said District, and for other purposes, effective April 27, 2001 (D.C. Law 13-281; D.C. Official Code § 42-3131.06(b)(5)), for the applicable period for which the tax was paid.”.

(v) Subsection (f) is amended by striking the phrase “paid.” and insert the phrase “paid. Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this subsection.” in its place.

(3) Section 47-825.01a is amended as follows:

(A) Subsection (c)(7) is amended by striking the phrase “Title 22.” and inserting the phrase “Title 42. Tax returns and tax information relevant to establishing a property’s entitlement to the homestead deduction provided under §§ 47-849 through 47-850.03, the senior and disabled relief provided under § 47-863, and the owner-occupant residential tax credit provided under § 47-864 may be disclosed to the Commission and shall be treated as tax returns and personal information for purposes of paragraph (6) of this subsection; provided, that

such tax returns and personal information provided that is not that of the property owner shall not be disclosed to the property owner.” in its place.

(B) Subsection (f)(2) is amended as follows:

(i) Designate the existing text as subparagraph (A).

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

“(B) The Mayor may change a real property classification from vacant or blighted that is the result of a substantial error that would cause an injustice to the owner for the immediately succeeding, current, or preceding 3 tax years.”.

(4) Section 47-863(a)(1A)(A)(iii)(I) is amended by striking the phrase “, in whole or in part,”.

(5) Section 47-864(e) is amended by striking the phrase “section shall” and inserting the phrase “section, § 47-850, or § 47-850.01 shall” in its place.

(b) Chapter 9 is amended as follows:

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

“§ 47-923: “Stamps and other devices as evidence of collection and payment of taxes.”.

(2) Section 47-901(3) is amended by striking the phrase “(including an estate for life)” and inserting the phrase “(excepting an estate for life from the grantor to the grantor)” in its place.

(3) Section 47-914 is amended as follows:

(A) Strike the phrase “under the provisions of § 47-908 may” and insert the phrase “or the denial of a claim for refund may, within 6 months from the date of final determination or from the date of the denial of a claim for refund,” in its place.

(B) A new sentence is added at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

(4) A new section § 47-923 is added to read as follows:

“§ 47-923. Stamps and other devices as evidence of collection and payment of taxes.

“The Mayor shall affix or imprint on each instrument accepted for recordation the amount of tax and the amount of fees collected at the time of recordation.”.

(c) Chapter 10 is amended as follows:

(1) The section designation for § 47-1009 in the table of contents is amended by striking the phrase “Appeals from assessments” and inserting the phrase “Appeal from denial of exemption” in its place.

(2) Section 47-1002 is amended as follows:

(A) Paragraph (20)(A) is amended as follows:

(i) Sub-subparagraph (ii) is amended by striking the phrase “or moderate rehabilitation under section 8 that” and inserting the phrase “or moderate rehabilitation programs under section 8 that” in its place.

(ii) Sub- subparagraph (vi) is amended as follows:

(I) Strike the date “March 1st” and insert the date “April 15” in its place.

(II) Strike the phrase “District of Columbia Department of Finance and Revenue” and insert the phrase “Chief Financial Officer” in its place.

(B) Paragraph (31) is amended as follows:

(i) Subparagraph (A) is amended by striking the phrase “paragraphs (6)” both times it appears and inserting the phrase “paragraphs (5)” in its place.

(ii) Paragraph (C) is amended as follows:

(I) Strike the word “providing” and insert the word “leasing” in its place.

(II) Strike the phrase “paragraphs (6)” and insert the phrase “paragraphs (5)” in its place.

(3) Section 47-1005.01(f)(3) is amended by striking the phrase “user. Payments” and inserting the phrase “user. Taxes under this section shall be billed semiannually in the same manner as real property taxes. Payments” in its place.

(4) Section 47-1009 is amended as follows:

(A) The heading is amended by striking the phrase “Appeals from assessments” inserting the phrase “Appeal from denial of exemption” in its place.

(B) Subsection (a) is amended as follows:

(i) Paragraph (1) is amended as follows:

(I) Strike the phrase “mails written denial of” and insert the phrase “mails or otherwise sends written denial or revocation of” in its place.

(II) Strike the phrase “assessment, classification, equalization, or valuation” and insert the phrase “denial or revocation of exemption” in its place.

(III) A new sentence is added at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

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

(I) Strike the phrase “§ 47-825,” and insert the phrase “chapter 8 of this title” in its place.

(II) Strike the date “July 1<sup>st</sup>” and insert the phrase “the beginning of the real property tax year” in its place.

(d) Chapter 13A is amended as follows:

(1) Section 47-1342.01 is amended as follows:

(A) Designate the existing text as subsection (a).

(B) The newly designated subsection (a) is amended by adding a new sentence at the end to read as follows:

“The Mayor shall sell the real property at the tax sale if the Mayor discovers before the tax sale that the payment was refused by the drawee or the funds were not collected by the District. Any redemption of a sale of a real property shall be rescinded *nunc pro tunc* if payment was refused by the drawee or the funds were not collected by the District, and the purchaser shall continue with enforcement.”.

(C) A new subsection (b) is added to read as follows:

“(b) This section shall apply notwithstanding any other provision under this chapter to the contrary, including any provision providing for notice before the sale or for cancellation of the sale; provided, that the notice under § 47-1353.01 that was not given previously shall be mailed within 30 days of discovery of the payment that was refused by the drawee or the funds that were not collected by the District as required.”.

(2) Section 47-1346(a)(5) is amended by adding a new subparagraph (C-i) to read as follows:

“(C-i)(i) A District of Columbia government employee or contractor, or the family member or business associate of a District government employee or contractor, under the following classifications or employed in the following offices or positions shall not be permitted to register for or bid on properties at any tax sale:

“(I) Executive Service employees as described in § 1.610.51;

“(II) Office of the City Administrator;

“(III) Office of the Deputy Mayor for Planning and Economic Development, or the following subordinate organizations: Department of Consumer and Regulatory Affairs, Department of Housing and Community Development, and the Office of Planning;

“(IV) Office of the Chief Financial Officer; and

“(V) Mayor, Councilmember, Advisory Neighborhood Commissioner, or a staff member of the Mayor, a Councilmember, or an Advisory Neighborhood Commissioner.

“(ii) For purposes of this sub-paragraph, the term:

“(I) “Business associate” means an organization in which the employee, elected official, or contractor serves as an officer, director, trustee, or employee or any person or organization with whom the employee, elected official, or contractor is negotiating employment or has any arrangement concerning prospective employment.

“(II) “Family member” means a parent, spouse, domestic partner, sibling or child.”.

(3) Section 47-1361(b-1) is amended by striking the phrase “on a real property tax bill or notice that was mailed to the real property's owner as indicated on the tax roll to the owner's mailing address on the tax roll” and inserting the phrase “as a liability in Office of Tax and Revenue’s billing system” in its place.

(e) Chapter 15 is amended as follows:

(1) Section 47-1512(e) is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this subsection.”.

(2) Section 47-1533 is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

(f) Chapter 18 is amended as follows:

(1)(A) Section 47-1806.06 is amended as follows:

(i) Subsection (a) is amended as follows:

(I) Paragraph (1) is amended by striking the phrase “pursuant to the provisions of title III of the Rental Housing Act of 1977,”.

(II) Paragraph (4) is amended by striking the phrase “under the provisions of title III of the Rental Housing Act of 1977,”.

(ii) Subsection (b)(8)(A)(i) is amended by striking the phrase “under the provisions of title III of the Rental Housing Act of 1977”.

(B) This paragraph shall apply for tax years beginning on or after January 1, 2019.

(2) Section 47-1815.01 is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to any appeal filed under this section.”.

(3) Section 47-1817.04(a)(1)(B) is amended by striking the word “proceeding” and inserting the word “preceding” in its place.

(g) Section 47-2021(a) is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to any appeal filed under this subsection.”.

(h) Section 47-2319 is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

(i) Chapter 24 is amended as follows:

(1) Section 47-2412 is amended by a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an application for refund under this section.”.

(2) Section 47-2413 is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

(j) Chapter 33 is amended as follows:

(1) Section 47-3303 is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

(2) Section 47-3310(a) is amended as follows:

(A) Strike the phrase “2 years” wherever it appears and insert the phrase “3 years” in its place.

(B) Strike the phrase “After receiving notice of disallowance,” and insert the phrase “Within 6 months of the date that the Mayor mails written notice of disallowance,” in its place.

(C) Strike the phrase “or after the expiration” and insert the phrase “ or within 6 months after the expiration” in its place.

(D) Strike the phrase “this title. This subsection” and insert the phrase “this title. Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section. This subsection” in its place.

(k) Section 47-3717(c) is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this subsection.”.

(l) Section 47-3908(c) is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this subsection.”.

(m) Section 47-4437 is amended by adding a new sentence at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

(n) Section 47-5108 is amended as follows:

(A) Strike the phrase “Chapter 41,”.

(2) Strike the phrase “Chapter 44” and insert the phrase “Subchapters I and III of Chapter 44” in its place.

Sec. 7003. The District of Columbia Deed Recordation Tax Act, approved March 2, 1962 (76 Stat. 11; D.C. Official Code § 42-1101 *et seq*), is amended as follows:

(a) Section 301(3)(A) (D.C. Official Code § 42-1101(3)(A)) is amended as follows:

(1) Sub-subparagraph (i) is amended by striking the word “Title” and inserting the phrase “Title (including an estate for life to a person other than the grantor)” in its place.

(2) Sub-subparagraph (ii) is amended by striking the phrase “(including an estate for life)”.

(b) Section 303(b-1)(2)(B) (D.C. Official Code § 42-1103(b-1)(2)(B)), is amended by striking the phrase “number;” and inserting the phrase “, if not filed simultaneously;” in its place.

(c) Section 314 (D.C. Official Code § 42-1114) is amended as follows:

(1) Strike the phrase “under the provisions of section 308 of this title may” and insert the phrase “or the denial of a claim for refund may, within 6 months from the date of final determination or from the date of the denial of a claim for refund,” in its place.

(2) A new sentence is added at the end to read as follows:

“Exhaustion of administrative remedies shall be a prerequisite to filing an appeal under this section.”.

(d) A new section 319a is added to read as follows:

“Sec. 319a. Stamps and other devices as evidence of collection and payment of taxes.

“The Mayor shall affix or imprint on each instrument accepted for recordation the amount of tax and the amount of fees collected at the time of recordation.”.

**TITLE X. SUBTITLE X. SPORTS WAGERING CLARIFICATION**

Sec. xxx1. Short title.

This act may be cited as the “Sports Wagering Lottery Clarification Amendment Act of 2019”.

Sec. xxx2. Title III of the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles for Charitable Purposes in the District of Columbia, effective \_\_\_\_\_(D.C. Law 23-\_\_\_\_; D.C. Official Code § \_\_\_\_\_), is amended as follows:

(a) Section 305(g)(3) is amended to read as follows:

“(3) Obtains a waiver from DSLBD of the contracting or joint venture requirements of the CBE act; provided, that if DSLBD neither approves nor denies the request for waiver within 30 days of the submission of the request, the waiver shall be deemed approved as a matter of law.”.

(b) Section 306 is amended as follows:

(1) Subsection (b)(3)(A) is amended by striking the figure “\$250,000” and inserting the figure “\$500,000” in its place.

(2) Subsection (c)(4)(A) is amended by striking the figure “\$50,000” and inserting the figure “\$100,000” in its place.

Sec. xxx3. Section 5(a) of the Sports Wagering Lottery Amendment Act of 2018, enacted on January 23, 2019 (D.C. Act 22-594; 66 DCR 1402), is amended by striking the phrase “This act” and inserting the phrase “The amendatory section of 316(d) of section 2(e) of this act” in its place.

**TITLE X. SUBTITLE X. AFRICARE EQUITABLE RELIEF**

Sec. 7xx1. Short title.

This subtitle may be cited as the “Africare Equitable Relief Amendment Act of 2019”.

Sec. 7xx2. Section 47-1099.02 of the District of Columbia Official Code is amended by striking the phrase “(a) The real” and inserting the phrase “Beginning October 1, 2007, the real” in its place.

Sec. 7xx3. Section 3 of the Africare Real Property Tax Relief of 2018, effective March 29, 2018; (D.C. Law 22-79; 65 DCR 1563), is amended by striking the figure “2013” and inserting the figure “2007” in its place.

## **TITLE X. SUBTITLE X. SPECIAL FUNDS REPEAL**

Sec. xxx1. Short title.

This subtitle may be cited as the “Special Funds Repeal Amendment Act of 2019”.

Sec. xxx2. Section 1402 of the Productivity Bank Fund Establishment Act of 1999, effective October 20, 1999 (D.C. Law 13-38; D.C. Official Code § 1-325.01), is repealed.

Sec. xxx3. Section 1152 of the Fee Collection Incentive Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 1-325.61), is repealed.

Sec. xxx4. Section 7314 of the Internet Sales Tax, Homelessness Prevention, and WMATA Momentum Fund Establishment Act of 2013, effective December 24, 2013 (D.C. Law 20-61; D.C. Official Code § 1-325.241), is repealed.

Sec. xxx5. Section 7154 of the IPW Fund, Destination DC Marketing Fund, and WMATA Momentum Support Fund Establishment Act of 2014, effective February 26, 2015 (D.C. Law 20-155; D.C. Official Code § 1-325.311), is repealed.