

A RESOLUTION

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To declare the existence of an emergency with respect to the restoration of the income tax withholding calculation.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this Resolution may be cited as the “Standard Deduction Withholding Clarification Emergency Declaration Resolution of 2014”.

Sec. 2. The original legislation was intended to be permanent when first enacted in 2012, and was the subject of temporary clarification legislation on two occasions. There is an urgent need to reinstitute the proper withholding calculation. If a legislative fix to this oversight is not enacted, a substantial one-time revenue loss for FY 2015 and ongoing losses in lesser amounts in subsequent years will result.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the “Standard Deduction Withholding Clarification Emergency Act of 2014” be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.