

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

Chairman Kwame R. Brown, at the request of the Mayor, introduced the following bill, which was referred to the Committee on _____.

To limit payment from the categories of bonus and special pay; to amend the Fiscal Year 1999 Budget Support Act of 1998 to allow the Office of the Chief Technology Officer to obtain and expend broadband stimulus grant monies; to establish a Department of General Services as a separate, cabinet-level agency, to manage the capital construction program for District government facilities and the real property assets of the District of Columbia; to amend the rental accommodations statute to clarify that the funds collected from the rental unit fees are to be deposited in the Nuisance Abatement Fund; to clarify authority for historic preservation review and designation fees; to repeal the Neighborhood Investment Fund Act of 2004; to amend the District of Columbia Housing Authority Act of 1999; to amend the Poverty Lawyer Loan Assistance Repayment Program to remove it from OAG and assign it to the Mayor; to amend the Uniform Per Student Funding Formula for Public Schools and Public Charter Schools and Tax Conformity Clarification Amendment Act of 1998 to modify the per student foundation level for fiscal year 2010 and to provide for a supplemental allocation for extended school days; to amend the Healthy Schools Act of 2010; to amend the Day Care Policy Act of 1979 in order to bring the Child Development Facilities Regulations of 2007 into compliance with the statutory maximum licensing capacity; to amend D.C. Code §38-2906.02 to hold the July 15 payment in escrow pending a final decision by the eligible charter authority; to amend the Mentally Retarded Citizens Constitutional Rights and Dignity Act of 1978 to authorize the Department on Disability Services to require individuals receiving supports and services to be Medicaid eligible and maintain Medicaid eligibility for the purpose of receiving such supports and services from a Medicaid-eligible provider or require the individual to make full payment to the provider for such supports and services and to amend the Department on Disability Services Establishment Act of 2006 to require the Department on Disability Services to maximize Medicaid revenues by requiring individuals receiving supports and services to be Medicaid eligible and maintain Medicaid eligibility or require the individual to make full payment to the provider for such supports and services; to provide the Office of Asian and Pacific Islander Affairs with grant making authority; to amend the District of Columbia Public Assistance Act of 1982; to amend Section 7(a)(4) of the District of Columbia Traffic Act, and Title IV of the District of Columbia Revenue Act of 1937 to modify the fee to obtain a duplicate operators permit, learner's permit, provisional permit

or registration certificate and to enhance the fee to obtain a duplicate non-driver identification card or commercial driver's license; to amend Title 24 of the DC Municipal Regulations to revise the public space rental fee for temporarily placing steel plates in the public space; to amend the Department of Transportation Establishment Act of 2002 to allow DDOT to sell advertising on District Department of Transportation property in public space; to amend Title 47 of the District of Columbia Official Code to provide information requirements for the exemption or abatement of taxes and to provide for an annual certification by taxpayers for continued receipt of an exemption or abatement from real property taxation; to amend Chapters 20 and 22 of Title 47 of the District of Columbia Official Code to specify a mechanism for remittance of taxes on additional charges by room remarketers for occupancy of hotel accommodations by transients; to make technical amendments to the Fiscal Year 2010 Budget Support Act of 2010 and the Fiscal Year 2011 Budget Support Act of 2010; to amend Title 47, Chapter 18 of the District of Columbia Official Code by adding thereto new sections, designated §§ 47-1805.02A, 47-1810.04, 47-1810.05, 47-1810.06, 47-1810.07, and amending and reenacting, § 47-1801.04, all relating to franchise taxes; to require combined reporting of certain taxes upon businesses; to amend Title 47 of the D.C. Official Code to initiate a limitation on Itemized Deductions; to amend Chapter 18 of Title 47 of the D.C. Official Code to amend the equally weighted 3-factor apportionment formula from a single-weighted sales factor to a double-weighted sales factor; to eliminate the sunset date on the existing sales tax rate; to amend Title 47 of the D.C. Official Code to provide for a 6% sales tax on live performances and the same rate of sales tax on legitimate theater sales as other live performance venues; to increase the sales tax rate on parking to 18%; to collect sales tax on cigarettes at the wholesale level; to increase the estimated tax penalty safe harbor to 110% of prior year's taxes; to amend Chapter 18 of Title 47 of the D.C. Official Code to increase the minimum tax payable on corporations and unincorporated businesses doing business in the District of Columbia; to amend Chapter 44 of Title 47 of the D.C. Official Code adding a new section 47-4481 to require a District bank or financial institution to disclose to the Office of Tax & Revenue any bank account asset information of a delinquent taxpayer with holdings in that bank or financial institution for the purpose of ascertaining whether there are sufficient assets in the account to satisfy any District liability owed by the delinquent taxpayer; to amend Chapter 18 of Title 47 of the D.C. Official Code 47-1812.08 to exclude the standard deduction from withholding calculations; to amend Chapter 8 of Title 47 to determine the calculated rate for commercial property in fiscal year 2012; to amend Chapter 18 of Title 47 of the D.C. Official Code 47-1812.08 to provide for tax to be withheld on distributions from retirement accounts; to amend Chapter 18 of Title 47 of the D.C. Official Code by adding a new subparagraph to 47-1806.03(a) to impose an 8.9% income tax rate increase for District taxable income over \$200,000; to amend the D.C. Official Code to allow off-premise alcohol sales to occur until 12 a.m.; to make the Community Benefits Fund subject to appropriations; to repeal and convert to local funds or make lapsing various special purpose revenue and dedicated tax funds; to undesignate special purpose revenue funds for fiscal year 2011; to adjust fiscal year 2011, 2012, and 2013 funding transfers; and to authorize .

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

act may be cited as the "Fiscal Year 2012 Budget Support Act of 2011".

TITLE I. GOVERNMENT DIRECTION AND SUPPORT

SUBTITLE A. BONUS AND SPECIAL PAY LIMITATION

Sec. 101. Short title.

This subtitle may be cited as the "Bonus and Special Pay Limitation Act of 2011".

Sec. 102. Bonus and special pay limitations.

(a) For fiscal year 2012, no funds shall be used to support the categories of special awards pay or bonus pay; provided, that funds may be used to pay:

- (1) Retirement awards;
- (2) Hiring bonuses for difficult-to-fill positions;
- (3) Additional income allowances for difficult-to-fill positions;
- (4) Agency awards or bonuses funded by private grants or donations;
- (5) Safe driving awards;
- (6) Suggestion/invention awards; or
- (7) Any other award/bonus required by an existing contract or collective

bargaining agreement that was entered into prior to the effective date of this subtitle.

(b) No special awards pay or bonus pay shall be paid to a subordinate agency head or an assistant or deputy agency head unless required by an existing contract that was entered into prior to the effective date of this subtitle.

(c) Exemptions.

(1) Notwithstanding any other provision of law, no restrictions on the use of funds to support the categories of special awards pay (comptroller subcategory 0137) or bonus pay (comptroller subcategory 0138) shall apply in fiscal year 2012 to employees of the District of Columbia Public Schools who are based at a local school or who provide direct services to individual students.

SUBTITLE B. BROADBAND ACCESS

Sec. 111. Short title.

This subtitle may be cited as the “Digital Inclusion Grant-making Amendments Act of 2011”.

Sec. 112. Section 1814 of the "Fiscal Year 1999 Budget Support Act of 1998," effective March 26, 1999 (D.C. Law 12-175; D.C. Official Code § 1-1403) is amended by striking the word “and” at the end of subparagraph (10); striking the period at the end of subparagraph (11) and inserting a semicolon in its place; adding the word “and” at the end of subparagraph (11); and adding the following new subparagraph (12):

“(12) In furtherance of subparagraph 10 of this section, obtaining and expending federal grant funds for digital inclusion efforts and awarding sub-grants to non-profit entities established in the District for the purpose of supporting digital inclusion efforts by such entities, including, but not limited to: providing computer literacy training, providing free or low-cost computers, developing new online content, conducting public outreach concerning the use, availability, and benefits of computers and the Internet, and similar efforts to enhance the accessibility, usability, affordability, and perceived value of computers and the Internet among underserved populations of the District.”

SUBTITLE C. DEPARTMENT OF GENERAL SERVICES

Sec. 121. Short title.

This subtitle may be cited as the “Department of General Services Establishment Act of 2011”.

Sec. 122. Department of General Services; establishment.

(a) There is established, as a subordinate agency within the executive branch of the District government, a Department of General Services (“Department”), which shall be headed by

a Director who shall carry out the functions and authorities assigned to the Department.

(b) The functions of the Department shall be to:

(1) Manage the capital improvement and construction program for District government facilities, including the modernization or new construction of District of Columbia facilities by approving and authorizing decisions at every stage of modernization and new construction, including planning, design, procurement, and construction, in accordance with the approved Capital Improvement Plan;

(2) Acquire real property, by purchase or lease, for use by the District government;

(3) Manage space in buildings and adjacent areas operated and leased by the District government, assist District agencies in implementing space plans, and administer the employee parking program;

(4) Provide building services for facilities owned and occupied by the District government, including engineering services, custodial services, security services, energy conservation, utilities management, maintenance, inspection and planning, and repairs and non-structural improvements;

(5) Administer the disposition of District real and personal property through sale, lease, or other authorized method, and to exercise other acquisition and property disposition authority delegated by the Mayor; and

(6) Manage data and information needs pertaining to real property, including maintaining inventory records for tracking and controlling District-owned, controlled, and leased space.

Sec. 123. Organization.

(a) There are established 6 primary organizational functions in the Department as follows:

(1) Agency Management, which shall include the staff and organizational units needed to carry out the overall plan and direction for the Department, including coordination and

management for information technology, resource allocation, human resources, procurement, fixed cost forecasting for District facilities, and the administrative functions of the Department;

(2) Capital Construction, which shall:

(A) Implement and oversee the Department's capital improvement program for District government facilities; and

(B) Execute the capital budget program, which includes the rehabilitation of existing real property facilities and construction of new facilities supporting the District;

(3) Portfolio Management, which shall coordinate:

(A) Lease administration;

(B) Allocation of owned and leased properties to District agencies;

(C) Property acquisition and disposition; and

(D) Rent collection from entities leasing District-owned or leased properties;

(4) Facilities Management, which shall coordinate the day-to-day operations of District-owned properties by:

(A) Maintaining building assets and equipment;

(B) Performing various repairs and non-structural improvements; and

(C) Providing janitorial, trash and recycling pickup, postal, and engineering services; provided that the District of Columbia Public Schools ("DCPS") shall remain responsible for providing janitorial services at DCPS facilities;

(5) Contracting and Procurement, which shall provide services and support in procuring for the District:

(A) Construction, architecture, and engineering services;

(B) Facilities maintenance and operation services;

(C) Real estate asset management services, including leasing and auditing;

(D) Utility contracts;

(E) Security services; and

(F) Such other services necessary or desirable to improve the effectiveness of the Department and advance the purposes of this chapter; and

(6) Protective Services Police Department, which shall coordinate, manage, and provide the security and law enforcement requirements for District government facilities.

Sec. 124. Director; appointment.

(a) The Director shall manage and administer the Department and all functions and personnel assigned thereto, including the power to redelegate to other employees and officials of the Department powers and authority as in the judgment of the Director are warranted in the interests of efficiency and sound administration.

(b) The Director shall be appointed by the Mayor with the advice and consent of the Council pursuant to section 2(a) of the Confirmation Act of 1978, effective March 3, 1979 (D.C. Law 2-142; D.C. Official Code § 1-523.01(a)), and shall have extensive experience in construction project management or real property management.

Sec. 125. Independent procurement authority.

(a)(1)The Department shall have independent procurement authority and be exempt from the Procurement Practices Reform Act of 2010, signed by the Mayor on February 3, 2011 (D.C. Act 18-723; 58 DCR 1185)(“PPR”).

(2) The Department shall promulgate rules to implement this authority. The proposed rules for procurement and for personnel shall be submitted to the Council for a 45-day period of review. If the Council does not approve or disapprove the proposed rules, by resolution, within the 45-day review period, the proposed rules shall be deemed approved.

(3) Until the Department establishes a procurement system and promulgates rules, the PPR and its rules, shall apply to Department; provided, that the existing Office of Public Education Facilities Modernization procurement rules shall apply to contracts for public education facilities construction and modernization projects until new rules have been promulgated.

(b) The Department shall comply with the requirements of the First Source Employment Agreement Act of 1984, effective June 29, 1984 (D.C. Law 5-93; D.C. Official Code § 2-219.01 *et. seq.*), and the requirements of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 2-218.01 *et seq.*).

Sec. 126. Transfers.

(a) All functions assigned, authorities delegated, positions, personnel, property, records, and unexpended balances of appropriations, allocations, and other funds available or to be made available to the Department of Real Estate Services and Office of Public Education Facilities Modernization are transferred to the Department.

(b) All functions assigned, authorities delegated, positions, personnel, property, records, and unexpended balances of appropriations, allocations, and other funds available or to be made available for capital construction and real property management functions of other subordinate executive branch agencies, except for the District Department of Transportation, as the Mayor deems necessary to effectuate this act, are transferred to the Department.

(c) All functions assigned, authorities delegated, positions, personnel, property, records, and unexpended balances of appropriations, allocations, and other funds available or to be made available to the Deputy Mayor for Planning and Economic Development Department for its asset management program, including the DC USA Garage, are transferred to the Department;

provided, that with respect to funds which are deposited or held in special purpose revenue funds and fund the asset management program, the Deputy Mayor for Planning and Economic Development shall enter in a memorandum of understanding with the Department to pay for the asset management program, including the DC USA Garage, from such special purpose revenue funds.

Sec. 127. Inventory of real property assets.

(a) The Department shall maintain an inventory of all real property assets, based upon information provided by each District department, agency, and instrumentality under the executive control of the Mayor. The inventory shall be maintained by the Department on a centralized automated database. Information contained in the database for each property shall include the following:

- (1) A detailed description of each real property asset;
- (2) Facility condition assessments, which shall contain a proposed or actual annual budget for maintenance and deferred maintenance, and a detailed description and estimate of any needed repairs;
- (3) The street address of the property;
- (4) The property's square and lot number;
- (5) The current and prospective future use of the property;
- (6) The area of the property in square feet and, if improved, the gross floor area, including the subsurface area and the number of stories of any building on the property;
- (7) The current assessed value of the property and any improvements;
- (8) The Ward and Advisory Neighborhood Commission boundary within which the property is located; and
- (9) Whether the real property is located within a historic district or is designated as a

registered historic landmark under District or federal laws and, if so, the designation.

(b) The Department shall make available to the public on its website a database of information of the inventory of all real property assets in a form substantially similar to that as maintained and used by the Department.

(c) The Department shall maintain a facilities condition assessment of all District-owned assets under the control of the Mayor on a rolling basis over 5 years.

(d) This section shall apply to improved commercial real property assets, whether occupied or unoccupied, and all real property assets that the Mayor has determined to be no longer needed for educational purposes and for which jurisdiction has been transferred to the Department of Real Estate Services for disposal.

(e) The Director shall submit to the Council an annual report indicating the changes in inventory no later than 30 days after the beginning of the fiscal year.

(f) For the purposes of this section, the term "real property asset" means real property titled in the name of the District or in which the District has an interest or jurisdiction and includes all structures of a permanent character erected thereon or affixed thereto.

Sec. 128. Green building priority.

(a) Priority consideration for the District government's facility needs shall be given to buildings fulfilling or exceeding the LEED-NC 2.2 standard or the LEED-CS 2.0 standard at the silver level. For purposes of this subsection, the terms "LEED-NC" and "LEED-CS" shall have the same meaning as in the Green Building Act of 2006, effective March 8, 2007 (D.C. Law 16-234; § 6-1451.01).

(b) The Mayor shall promulgate rules for the evaluation of the factors to be considered under subsection (a) of this section.

Sec. 129. Rules.

The Mayor may issues rules to implement the provisions of this title.

Sec. 130. Transition.

(a) In order to facilitate the establishment of the Department, the City Administrator is authorized to coordinate and implement the transition process for the Department.

Sec. 131. Conforming amendments.

(a) The Office of Property Management Establishment Act of 1998, effective March 26, 1999 (D.C. Law 12-175; D.C. Official Code § 10-1001 *et seq.*), is repealed.

(b) Title VII of the Public Education Reform Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C. Official Code § 38-451 *et seq.*), is repealed.

(c) Section 105(c) of the Procurement Practices Reform act of 2010, signed by the Mayor on February 3, 2010 (D.C. Act 18-723; 58 DCR 1185), is amended by adding a new paragraph (10A) to read as follows:

(10A). The Department of General Services.”

TITLE II. ECONOMIC DEVELOPMENT AND REGULATION

SUBTITLE A. RENTAL UNIT FEE CLARIFICATION

Sec. 201. Short title.

This subtitle may be cited as the “Housing Business License Rental Unit Fee Clarification Amendment Act of 2011”.

Sec. 202. Section 401(a) of the Rental Housing Act of 1985, effective July 17, 1985 (D.C. Law 6-10; D.C. Official Code § 42-3504.01(a)) is amended to read as follows:

“(a) Each housing provider required to register under this chapter, including those otherwise exempt from rental control and registration pursuant to section 205(a)(3) of the Rental Housing Act of 1985, effective July 17, 1985 (D.C. Law 6-10; D.C. Official Code § 42-3502.05(a)(3)), shall pay a fee of \$21.50 for each rental unit in a housing accommodation

registered by the housing provider. The fee shall be paid annually to the District government at the time the housing provider applies for a basic business license or a renewal of the basic business license; or in the case of a housing accommodation for which no basic business license is required, at the time and in the manner the Commission may determine. The fees shall be deposited in the fund established pursuant to An Act To provide for the abatement of nuisances in the District of Columbia by the Commissioners of said District, and for other purposes, approved April 14, 1906 (34 Stat. 114, ch. 1626, § 1; D.C. Official Code § 42-3131.01(b)).”

SUBTITLE B. HISTORIC PRESERVATION FEE AUTHORIZATION

CLARIFICATION

Sec. 211. Short title.

This subtitle may be cited as the “Historic Preservation Fee Authorization Clarification Act of 2011”.

Sec. 212. Section 11a (b) of the Historic Landmark and Historic District Protection Act of 1978, effective November 16, 2006 (D.C. Law 16-185; D.C. Official Code § 6-1110.01 (b) is amended by adding new paragraph (7) to read as follows:

“(7) All proceeds from the payment of the filing fee and transmittal fees for applications to designate a historic landmark or historic district as set forth at 10 DCMR § C 205.”

Sec. 213. Title 10 of the District of Columbia Municipal Regulations, Subtitle C, Historic Preservation Chapter 2, Designation of Historic Landmarks and Districts, Section 205, Filing Fees, is amended to read as follows:

205

FILING FEES

205.1 The application filing fee to designate a historic landmark is as follows:

- | | | |
|-----|--------------------------|--------|
| (a) | Up to five buildings | \$ 100 |
| (b) | More than five buildings | \$ 200 |

205.2 The application filing fee to designate a historic district is as follows:

- (a) Fewer than 100 buildings \$ 250
- (b) 100-750 buildings \$ 500
- (c) More than 750 buildings \$1,000

205.3 In addition to the applicable filing fees above, the follow fees shall be charged for transmittal to the following agencies when applicable:

- (a) Commission of Fine Arts \$ 25
- (b) National Capitol Planning Commission for review of projects in the Pennsylvania Avenue Development Corporation Area \$ 25

205.4 Except as provided in 203.6, the applicant shall pay the non-refundable filing fee before the assignment of a case number. Payment shall be by check payable to the District of Columbia Treasurer.

205.5 Federal and District government agencies, including ANCs, are not required to pay a filing fee.

Sec. 214. Title 12 of the District of Columbia Municipal Regulations, Subtitle K, Chapter 1, DCRA Permits Division Schedule of Fees, Section 101, Building Permit Fees is amended as follows:

- (a) By adding the following Special Permit and Review fees to subparagraph

101.1 (b):

| Description | Fee Type | Fee Amount |
|------------------------------------|-------------------------------|------------|
| Historic Preservation Review Board | Addition or New Construction, | |
| | • Less than 10,000 SF | \$ 100 |
| | • 10,000-100,000 SF | \$ 300 |
| | • More than 100,000 SF | \$1,000 |
| | Alteration | |
| | Subdivision | \$ 25 |
| | Raze | \$ 100 |
| | | \$ 25 |

Sec. 215. This subtitle shall be applicable as of October 1, 2000.

SUBTITLE C. NEIGHBORHOOD INVESTMENT FUND REPEAL

Sec. 221. Short title.

This subtitle may be cited as the “Neighborhood Investment Fund Repeal Act of 2011”.

Sec. 222. The Neighborhood Investment Act of 2004, effective March 30, 2004 (D.C. Law 15-0131; D.C. Official Code § 6-1071) is repealed.

SUBTITLE D. RENT SUPPLEMENT PRIORITIZATION AND FUNDING

Sec. 231. Short title.

This subtitle may be cited as the “Rent Supplement Prioritization and Funding Act of 2011”.

Sec. 232. The “District of Columbia Housing Authority Act of 1999”, effective May 9, 2000 (D.C. Law 13-105; D.C. Official Code § 6-226) is amended as follows:

(a) New sections (e) and (f) are added to read as follows:

“(e) There shall be no new vouchers issued under the Local Rent Supplement Program tenant-based program or District of Columbia Local program as existing voucher holders leave the program through attrition.

“(f) The DC Housing Authority shall fill no less than 175 units in new or existing Local Rent Supplement Program project or sponsor-based units with Housing First program participants. The District of Columbia Housing Authority shall mandate that providers of project- or sponsor-based housing under the local rent supplement program must create a preference and house families and individuals referred to their programs by the Department of Human Services.”.

Sec. 233. A new section 12 is added to D.C. Official Code § 42-2802 (b) as follows:

“(A) Notwithstanding D.C. Official § 42-2802, the Mayor may transfer an amount not to exceed \$18 million of the funds deposited into the Fund to the Rental Assistance Support and Local Rent Supplement Fund, as established in §6-228, towards existing project-based and sponsor-based voucher assistance, as described in § 6-227, tenant-based assistance, as described in § 6-228, and capital-based assistance, as described in § 6-229 awarded under the Rent Supplement Program, in or prior to FY 2010.

(B) None of the funds transferred to the Rental Assistance Support and Rent Supplement Fund, pursuant to subsection (a) of this section, shall be used for administrative fees.”.

TITLE III. PUBLIC SAFETY AND JUSTICE

SUBTITLE A. ACCESS TO JUSTICE INITIATIVE

Sec. 301. Short title.

This subtitle may be cited as the “Access to Justice Initiative Amendment Act of 2011”.

Sec. 302. Section 3012 of the Access to Justice Initiative Establishment Act of 2010, effective September 24, 2010 (D.C. Law 18-223; D.C. Official Code § 4-1601), is amended to read as follows:

“Sec. 3012. Access to Justice Initiative.

“(a) Pursuant to section 404(b) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 787; D.C. Official Code § 1-204.04(b)), the Council establishes the Access to Justice Initiative for the purposes of providing support to nonprofit organizations that deliver civil legal services to low-income and under-served District residents and providing loan repayment assistance to attorneys participating in the District of Columbia Poverty Lawyer Loan Assistance Repayment Program, established by the District of Columbia Poverty Lawyer Loan Assistance Repayment Program Act of 2007, effective March 2, 2007 (D.C. Law 16-203; D.C. Official Code § 1-308.21 *et seq.*).

“(b) The Mayor shall award a grant in each fiscal year, from the budget of the Access to Justice Initiative, to the District of Columbia Bar Foundation (“Bar Foundation”) for the purpose of the Bar Foundation providing support to nonprofit organizations that deliver civil legal services to low-income and under-served District residents, including funds for a shared legal interpreter bank. Payment shall be in the amount specified in an act of the Council

“(b-1) The Mayor shall award a grant in each year, from the budget of the Access to Justice Initiative, to a non-profit entity to administer the District of Columbia Poverty Lawyer Loan Assistance Repayment Program (“Program”), established by the District of Columbia Poverty Lawyer Loan Assistance Repayment Program Act of 2007, effective March 2, 2007 (D.C. Law 16-203; D.C. Official Code § 1-308.21 *et seq.*). The Mayor may also use the funds allocated to the Program from the Access to Justice Initiative to administer the Program. Payment shall be in the amount specified in an act of the Council.

“(c) The Mayor shall permit the Bar Foundation to use up to 5% of the grant awarded to it for civil legal services in each fiscal year for reasonable administrative expenses associated with the provision of support to the non-profit organizations. The Mayor may use, or permit a non-profit administrator of the Program to use up to 15% of the funding for this Program for reasonable administrative expenses.

“(d) The Bar Foundation and either the Mayor or the non-profit administrator of the Program, as applicable, shall secure an annual finance and management audit of each program according to the Mayor’s specifications, and may use a portion of their allocation for administrative expenses for this purpose.

Sec. 303. The Poverty Lawyer Loan Assistance Repayment Program Act of 2007, effective March 2, 2007 (D.C. Law 16-203; D.C. Official Code § 1-308.21 *et seq.*), is amended as follows:

(a) Section 2 (D.C. Official Code § 1-308.21) is amended by repealing paragraph (4).

(b) Section 3 (D.C. Official Code § 1-308.22) is amended as follows:

(1) Subsection (a) is amended to read as follows:

“(a) The Mayor shall establish a District of Columbia Poverty Lawyer Loan Assistance Repayment Program. The sole purpose of this Program shall be to provide loan repayment assistance to lawyers working in eligible employment. The Program shall be part of and funded through the Access to Justice Initiative established under the Access to Justice Initiative Establishment Act of 2010, effective September 24, 2010 (D.C. Law 18-223; D.C. Official Code § 4-1601).

(2) Subsection (b) is amended by striking the phrase “Office of the Attorney General” and inserting the word “Mayor” in its place.

(3) Subsection (c) is amended to read as follows:

“(c) The Mayor may designate a non-profit entity to serve as the Administrator or may serve as the Administrator of the Program.”.

(4) Subsection (d) is amended to read as follows:

“(d)(1) If the Mayor designates a non-profit entity to serve as the Administrator, the Mayor may provide funding for the Program by awarding a grant to the non-profit entity.

“(2) The grant shall be nonlapsing, and interest earned by the non-profit Administrator on grant funds shall remain available for use by this Administrator for the purposes of the Program, without fiscal year limitation, subject to authorization by Congress in an appropriations act.

“(3) All interest shall be accounted for and reflected in the annual finance and management audit required by section 4(d) of this Act.

“(4) The Mayor shall permit the non-profit Administrator to use up to 15% of the

grant for reasonable administrative expenses associated with administering the Program.”.

(c) Section 4(d) (D.C. Official Code § 1-308.23(d)) is amended to read as follows:

“(d) The Administrator shall secure an annual finance and management audit of the Program and may use funds allocated to administrative expenses for this purpose.”

TITLE IV. PUBLIC EDUCATION

SUBTITLE A. FUNDING FOR PUBLIC SCHOOLS AND PUBLIC CHARTER SCHOOLS AMENDMENT

Sec. 401. Short title.

This subtitle may be cited as the "Funding for Public Schools and Public Charter Schools Amendment Act of 2011".

Sec. 402. The School Reform Act of 1995, effective April 26, 1996, 110 Stat 1321, Pub. L. 104-134 (D.C. Official Code § 38-1801 et seq.) is amended as follows:

Sec. 2401 (D.C. Official Code § 38- 1804.01) is amended by adding a new subsection to read as follows:

(1) A new subsection 1804.01 (c) is added to read as follows:

“(c) Requirement to meet IDEA’s Maintenance of Effort Obligation and Use of Formula Special Education Payments.

(1) All public schools within the District of Columbia receiving Formula Special Education payment(s) and federal grant funds under the Individuals with Disabilities Education Act (IDEA), must expend, in total or per capita, an equal or greater amount of its non-federal, District funds on allowable special education costs each subsequent fiscal year as required by 34 CFR § 300.203 “Maintenance of effort”, except as provided in 34 CFR §300.204 “Exception to maintenance of effort, and §300.205 Adjustment to local fiscal efforts in certain fiscal years”.

This requirement applies to the District of Columbia Public Schools (DCPS) and all public

charter schools regardless of whether they have elected DCPS as their LEA for special education purposes.

(A) Special education attorney fee expenditures made pursuant to 34 CFR §300.517 shall not be included in the IDEA Maintenance of Effort calculation for the District of Columbia Public Schools (DCPS) or public charter schools.

(2) Expenditure of Formula Special Education payments by public schools are restricted for use in accordance with Allowable Special Education Costs as defined in section 102 of this act.

(3) Expenditures for attorney fees related to IDEA due process Hearings pursuant to 34 CFR §300.517 may only be paid from funds received under the Special Education Compliance Fund as defined in D.C. Official Code §38-2901 of this chapter.

(4) All Formula Special Education payments must be expended within the fiscal year within which they were appropriated.

(5) If the District of Columbia Public Schools (DCPS) or a public charter school fails to expend in its entirety Formula Special Education payment(s) on allowable special education costs within the fiscal year within which the funds are appropriated, the public school shall refund the unexpended funds to the Office of the State Superintendent of Education (OSSE).

(A) If DCPS or a public charter school fails to comply with the requirements of this section, the District shall withhold an amount equal to the unspent portion of such funds from the school's next scheduled Formula base payment. In no case shall such withholding be taken from Special Education payments made to the school in any fiscal year.

(6) If a public charter school relinquishes its charter or if a final decision is made by the eligible chartering authority to revoke the charter as described in D.C. Official Code §38-1802.13, the public charter school shall immediately refund any unspent portions of the Formula

Special Education payment to the Office of the State Superintendent of Education (OSSE). In no case shall federal funds, for which accountability to the federal government is required, be used to pay this liability.

(7) District of Columbia Public Schools (DCPS) and public charter schools shall provide to OSSE, at least annually, a certified report of all expenditures made with Formula special education payment(s) for each fiscal year.

(8) The Office of the State Superintendent of Education (OSSE) shall issue guidance to clarify reporting requirements for the purpose of determining whether DCPS and each public charter school have:

(A) Expended Formula Special Education payment(s) on allowable special education costs as required by this section,

(B) Made expenditures for attorney fees related to IDEA Due Process Hearings pursuant to 34 CFR §300.517 in accordance with subsection (3) above; and

(C) Complied with federal IDEA Maintenance of Effort requirements.

(9) The OSSE, in consultation with the Office of the Chief Financial Officer (OCFO), shall monitor the District of Columbia Public Schools (DCPS) and public charter schools for compliance with the requirements in this section.

(10) District of Columbia Public Schools (DCPS) and public charter schools shall adhere to monitoring policies issued by OSSE.

(11) If it is determined at any point, that the District of Columbia Public Schools (DCPS) or a public charter school has failed to maintain level of effort for expenditures made with non-federal, District funds for special education as defined in 34 CFR §300.203-205 of IDEA, the District shall withhold an amount equal to the difference from the school's next scheduled Formula base payment. In no case shall such withholding be taken from Formula

Special Education payment(s) made to the school in any fiscal year.”.

Sec. 403. The Uniform Per Student Funding Formula for Public Schools and Public Charter Schools Act of 1998f, effective March 26, 1999, (D.C. Law 12-207; D.C. Official Code § 38-2901 *et seq.*) is amended as follows:

Insert new definitions numbered 15-18 as follows:

(15) “Allowable special education costs” means costs incurred for the following purposes:

- 1) instruction: salaries, benefits, supplies, textbooks, and other expenses, including:
 - A. the cost of salaries and benefits of special education program teachers, regular program teachers, and teacher aides, allocated to the corresponding working time that each person devotes to special education including services required by an individualized education program;
 - B. the cost of teaching supplies and textbooks for special education programs;
 - C. the purchase, rental, repair, and maintenance of instructional equipment required to implement a student's individualized education program;
 - D. professional development activities for teachers who work with, or provide services to, students with disabilities;
 - E. the cost of contracted services, including fees paid for professional services, advice and consultation regarding children with disabilities under the IDEA, and the delivery of special education services by public or private entities;
 - F. transportation costs for special education instructional personnel who travel on an itinerant basis from school to school or to in-state and out-of-state individualized education program meetings;
- 2) related services as defined in 34 CFR §300.34 and supplementary aids and

services as defined in 34 CFR§300.42 and also including the following:

A. the cost of salaries and benefits of professional supportive personnel, corresponding to the working time that each person devotes to implementing services required pursuant to an individualized education program (IEP) as defined in 34 CFR §300.22.

B. the cost of salaries and benefits of clerical personnel who assist professional personnel in supportive services, corresponding to the working time that each person devotes to special education services or program;

C. the cost of supplies for related services and supplementary aids and services;

D. the cost of contracted services, including fees paid for professional advice and consultation regarding children with disabilities under the IDEA or related services and supplementary aids and services ,and the delivery of such services by public or private agencies;

E. transportation costs for special education-related services personnel and providers of supplementary aides who travel from school to school or to in-state and out-of-state individualized education program meetings;

F. equipment purchase, rental, repair, and maintenance required to implement related services and supplementary aids and services as required by a student's individualized education program;

3) Administrative expenses related to the direct implementation of IDEA Part B programmatic and fiscal requirements within the public school.

A. the cost of salaries and benefits of staff who ensure programmatic and fiscal requirements of IDEA are being implemented, corresponding to the working time that each person devotes to the implementation of IDEA;

B. cost of contracted services, including fees paid for professional services,

advice and consultation regarding the implementation of IDEA, and the delivery of special education services to students with IEPs by public or private entities;

4) assistive technology devices for students with IEPs, not including medical devices surgically implanted (i.e. cochlear implant);

5) implementation of Due Process Hearing decisions;

6) implementation of compensatory education plans;

7) implementation of coordinated early intervening services programs (CEIS) as defined in 34 CFR §300.226;

8) transition of a student back into public schools in the District of Columbia who, as a result of an IEP decision or due process hearing decision, is currently attending non-public schools .

(16) “Special Education Capacity Fund” means funds provided to public schools through the “Formula” to support activities required to improve the quality of special education programming available to students and to ensure that all personnel necessary to carry out Part B of the Individuals with Disabilities Education Act (IDEA) pursuant to 34 CFR § 300.207, are appropriately and adequately prepared, subject to the requirements of 34 CFR § 300.156 related to personnel qualifications for teachers, related service providers, and paraprofessionals.

(17) “Special Education Compliance Fund” means funds provided to public schools through the “Formula” to support activities required to address identified noncompliance with federal and local laws and regulations regarding the provision of special education services to students with disabilities.

(18) “Special Education Payment(s)” means funding appropriated by the District through the “Formula” in the following budget categories: Special education schools, Special Education Add-ons, Special Education Capacity Fund, Special Education Compliance Fund; Residential

Add-ons for Special Education, and Special Education Add-ons for Students with Extended School Year (ESY) Indicated in Their Individualized Education Programs.

Sec. 404. The Uniform Per Student Funding Formula for Public Schools and Public Charter Schools and Tax Conformity Clarification Amendment Act of 1998, effective March 26, 1999 (D.C. Law 12-207; D.C. Official Code § 38-2901 *et seq.*), is amended as follows:

(a) Section 104 (D.C. Official Code § 38-2903) is amended by striking the phrase "\$8,770 per student for fiscal year 2011" and inserting the phrase "\$8,945 per student for fiscal year 2012" in its place.

(b) Section 105 (D.C. Official Code § 38-2904) is amended by striking the tabular array and inserting the following chart in its place:

| Grade Level | Weighting | Per Pupil Allocation in FY 2012 |
|---|-----------|---------------------------------|
| Pre-School | 1.34 | \$11,986 |
| Pre-Kindergarten | 1.30 | \$11,629 |
| Kindergarten | 1.30 | \$11,629 |
| Grades 1-3 | 1.00 | \$8,945 |
| Grades 4-5 | 1.00 | \$8,945 |
| Ungraded elementary school | 1.00 | \$8,945 |
| Grades 6-8 | 1.03 | \$9,213 |
| Ungraded middle school/junior high school | 1.03 | \$9,213 |
| Grades 9-12 | 1.16 | \$10,376 |
| Ungraded senior high school | 1.16 | \$10,376 |
| Alternative program | 1.17 | \$10,466 |
| Special education school | 1.17 | \$10,466 |
| Adult | 0.75 | \$6,709 |

(c) The supplemental allocations shall be calculated by applying weightings to the foundation level as follows:

General Education Add-ons:

| Level/ Program | Definition | Weighting | Per Pupil Supplemental FY 2012 |
|----------------------|---|-----------|--------------------------------------|
| "LEP/NEP | Limited and non-English proficient students | 0.45 | \$4,025 |
| "Summer | An accelerated instructional program in the summer for students who do not meet literacy standards pursuant to promotion policies of the District of Columbia Public Schools and public charter schools | 0.17 | \$1,521 |
| "Extended school day | Extended learning time beyond the regular school day | 0.1 | n/a |

“Special Education Add-ons:

| Level/ Program | Definition | Weighting | Per Pupil Supplemental FY 2012 |
|-----------------------------------|---|-----------|--------------------------------------|
| "Level 1: Special Education | Eight hours or less per week of specialized services | 0.58 | \$5,188 |
| "Level 2: Special Education | More than 8 hours and less than or equal to 16 hours per school week of | 0.81 | \$7,245 |

| | | | |
|-----------------------------------|---|------|----------|
| | specialized services | | |
| "Level 3: Special Education | More than 16 hours and less than or equal to 24 hours per school week of specialized | 1.58 | \$14,133 |
| "Level 4: Special Education | More than 24 hours per week which may include instruction in a self contained (dedicated) special education school other than residential | 3.10 | \$27,730 |
| "Special Education Capacity Fund | Weighting provided in addition to special education level add-on weightings on a per student basis for each student identified as eligible for special education. | 0.40 | \$3,578 |
| Special Education Compliance Fund | Weighting provided in addition to special education level add-on weightings on a per student basis for each student identified as eligible for special education. | 0.16 | \$1,431 |
| "Residential | D.C. Public School or public charter school that provides students with room and board in a residential setting, in addition to their instructional program | 1.70 | \$15,207 |

'Residential Add-ons:

| "Level/ Program | Definition | Weighting | Per Pupil Supplemental FY 2012 |
|--|---|-----------|--------------------------------------|
| "Level 1: Special Education - Residential | Additional funding to support the after-hours level 1 special education needs of students living in a D.C. Public School or public charter school that provides students with room and board in a residential setting | 0.374 | \$3,345 |
| "Level 2: Special Education - Residential | Additional funding to support the after-hours level 2 special education needs of students living in a D.C. Public School or public charter school that provides students with room and board in a residential setting | 1.360 | \$12,165 |

| | | | |
|--|--|-------|----------|
| "Level 3: Special Education - Residential | Additional funding to support the after-hours level 3 special education needs of students living in a D.C. Public School or public charter school that provides students with room and board in a residential setting | 2.941 | \$26,307 |
| "Level 4: Special Education - Residential | Additional funding to support the after-hours level 4 special education needs of limited and non-English proficient students living in a D.C. Public School or public charter school that provides students with room and board in a residential setting | 2.924 | \$26,155 |
| "LEP/NEP - Residential | Additional funding to support the after-hours Limited and non-English proficiency needs of students living in a D.C. Public School or public charter school that provides students with room and board in a residential setting | 0.68 | \$6,083 |

'Special Education Add-ons for Students with Extended School Year ("ESY") Indicated in Their Individualized Education Programs ("IEPs"):

| "Level/ Program | Definition | Weighting | Per Pupil Supplemental FY 2012 |
|---|--|-----------|--------------------------------------|
| "Special Education Level 1 ESY | Additional funding to support the summer school/program need for students who require extended school year (ESY) services in their | 0.064 | \$572 |

| | | | |
|--------------------------------|---|-------|-----------|
| | IEPs | | |
| "Special Education Level 2 ESY | Additional funding to support the summer school/program need for students who require extended school year (ESY) services in their IEPs | 0.231 | \$2,066 |
| "Special Education Level 3 ESY | Additional funding to support the summer school/program need for students who require extended school year (ESY) services in their IEPs | 0.500 | \$4,473 |
| "Special Education Level 4 ESY | Additional funding to support the summer school/program need for students who require extended school year (ESY) services in their IEPs | 0.497 | \$4,446". |

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SUBTITLE B. HEALTHY SCHOOLS TECHNICAL AMENDMENT ACT

Sec. 411. Short title.

This subtitle may be cited as the “Healthy Schools Technical Amendment Act of 2011”.

Sec. 412. Section 102(c)(2) of the “Healthy Schools Act of 2010”, effective July 27, 2010 (D.C. Law 18-209; D.C. Official Code § 38-821.02(c)(2)) is repealed.

SUBTITLE C. DAY CARE POLICY AMENDMENT

Sec. 421. Short title.

This subtitle may be cited as the “Day Care Policy Amendment Act of 2011”

Sec. 422. Section 2 (3) of the Day Care Policy Act of 1979, effective September 19, 1979 (D.C. Law 3-16; D.C. Official Code § 4-401 (2) (3)) is amended as follows:

1 (a) Subsection (3) is amended to read as follows:

2 “(3) The term “child development home” means a private residence which
3 provides a child development program for up to a total of six (6) children with no more than two
4 (2) children younger than two (2) years of age in the group. The total of six
5 (6) children shall not include those of the caregiver who are six (6) years or older: except that the
6 total number of children of the caregiver between the ages of six (6) and fifteen (15) shall not
7 exceed three (3), and of those three (3) children, no more than two (2) shall be age ten (10) or
8 younger. A child development home shall also include care given to a child by a caregiver
9 related to the child. For the purpose of this paragraph, “related” means any of the following
10 relationships by marriage, blood, or adoption: Grandparent, parent, brother, sister, step-sister,
11 step-brother, uncle, or aunt.”

12 **SUBTITLE D. CHARTER SCHOOL PAYMENT ADVANCE AMENDMENT**

13 Sec. 431. Short title.

14 This subtitle may be cited as the “Charter School Payment Advance Amendment Act of
15 2011”.

16 Sec. 432. Section 107 of the Uniform Per Student Funding Formula for Public Schools
17 and Public Charter Schools and Tax Conformity Clarification Amendment Act of 1998, effective
18 March 26, 1999 (D.C. Law 12-207; D.C. Official Code § 38-2901.02) is amended to add a new
19 subsection (h) to read as follows:

20 (h) If an eligible charter authority proposes to revoke the charter of a public charter
21 school as described in §38-1802.13 during any period prior to a July 15 payment, consistent with
22 this section, the Office of the State Superintendent of Education (“OSSE”) shall hold the July 15
23 payment in escrow pending a final decision by the eligible charter authority. Upon a final

1 revocation decision, the Mayor shall have no obligation to release the escrow funds. The OSSE
2 may in its discretion approve the distribution of the July 15 payment as deemed appropriate.

3 **SUBTITLE E. DIRECT LOAN FUND FOR CHARTER SCHOOL**
4 **IMPROVEMENT**

5 Sec. 441. Short title.

6 This subtitle may be cited as the “Direct Loan Fund for Charter School Improvement
7 Amendment Act of 2011”.

8 Sec. 442. Subsection (e) of section 143 (b), the Consolidated Appropriations Resolution,
9 2003, approved February 20, 2003 (Pub. L. 108-7; D.C. Official Code § 38-1833.02) should not
10 be moved to subsection (f);

11 Subsection (f) (D.C. Official Code § 38-1833.02) is amended to read as follows:

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

13 “(e) The term of a loan within the context of a New Market Tax Credit as
14 this term is defined in the Internal Revenue Code, may extend to seven (7) years; all other loan
15 terms under this subsection shall not exceed five (5) years.”.

16 (a) Section (f) of D.C. Code § 38 – 1833.02 is deleted in its entirety and replaced by the
17 following language:

18 “(f) To be eligible for a loan under this section, an applicant shall be one of the
19 following:

20 (1) Public charter school with a charter in effect pursuant to Chapter 18 of
21 this title which meets or exceeds its performance goals as outlined in its originating charter;

22 (2) Limited liability corporation that participates in a New Markets Tax
23 Credit program transaction structure with public charter schools; or

1 (3) Non-profit corporation that develops and finances a facility that will be
2 occupied by a public charter school throughout the term of the loan; in the event the facility
3 financed under this subsection is not occupied by a public charter school, the loan shall be
4 deemed to be in default.

5 **TITLE V. HEALTH AND HUMAN SERVICES**

6 **SUBTITLE A. INTELLECTUAL DISABILITY SERVICES MEDICAID**

7 **MAXIMIZATION REFORM**

8 Sec. 501. Short title.

9 This subtitle may be cited as the “Intellectual Disability Services Medicaid Maximization
10 Reform Act of 2011”.

11 Sec. 502. The Mentally Retarded Citizens Constitutional Rights and Dignity Act of
12 1978, effective March 3, 1979 (D.C. Law 2-137; D.C. Official Code § 7-1301.01 *et seq.*), as
13 amended, is further amended as follows:

14 (a) Section 311 (D.C. Official Code § 7-1303.11) is amended by adding a new subsection
15 (d) to read as follows:

16 “(d) Notwithstanding any other provision of this act, a person with mental
17 retardation who is otherwise eligible to receive supports and services from the District pursuant
18 to this act must either pay the full cost of such supports and services directly to the provider or
19 become Medicaid eligible and maintain Medicaid eligibility in order to receive supports and
20 services under this act from a Medicaid-eligible provider. This requirement shall not apply to a
21 person who is a former resident of Forest Haven.”.

22 (b) Section 501 (D.C. Official Code § 7-1305.01) is amended by adding a new subsection
23 (c) to read as follows:

1 “(c) Notwithstanding the availability of an appropriation to carry out the purposes
2 of this act in paragraphs (a) and (b), a District resident with mental retardation who is otherwise
3 eligible to receive supports and services from the District pursuant to this act must either pay the
4 full cost of such supports and services directly to the provider or become Medicaid eligible and
5 maintain Medicaid eligibility in order to receive supports and services under this act from a
6 Medicaid-eligible provider. This requirement shall not apply to a person who is a former
7 resident of Forest Haven.”.

8 (c) Section 504 (D.C. Official Code § 7-1305.04) is amended by adding a new subsection
9 (d) to read as follows:

10 “(d) Notwithstanding the availability of an appropriation to carry out the
11 purposes of this act, a District resident with mental retardation who is otherwise eligible to
12 receive supports and services from the District pursuant to this act consistent with the
13 recommendations included in the individual habilitation plan must either pay the full cost of such
14 supports and services directly to the provider or become Medicaid eligible and maintain
15 Medicaid eligibility in order to receive supports and services under this act from a Medicaid-
16 eligible provider. This requirement shall not apply to a person who is a former resident of Forest
17 Haven.”.

18 Sec. 503. Section 105 of the Department on Disability Services Establishment Act of
19 2006, effective March 14, 2007 (D.C. Law 16-264; D.C. Official Code § 7-761.05), is amended
20 by striking the “and” at the end of paragraph (5), by striking the period at the end of paragraph
21 (6) and adding a semi-colon and the word “and”, and by adding a new paragraph (7) to read as
22 follows:

1 “(7) Maximize Medicaid revenues by requiring an individual to become and
2 maintain Medicaid eligibility for purposes of receiving supports and services from a Medicaid-
3 eligible provider or requiring the individual to make full payment directly to the provider for
4 such supports and services. This requirement shall not apply to a person who is a former resident
5 of Forest Haven.”.

6 **SUBTITLE B. OFFICE OF ASIAN AND PACIFIC ISLANDER AFFAIRS**

7 **GRANT MAKING AUTHORITY**

8 Sec. 511. Short title.

9 This subtitle may be cited as the “Office of Asian and Pacific Islander Affairs Grant
10 Making Authority Act of 2011”.

11 Sec. 512. Sec. 304(c) of the “Fiscal Year 2002 Budget Support Act of 2011”, effective
12 October 3, 2011 (D.C. Law 14-028; D.C. Official Code § 2-1373(c)) is amended as follows:

13 (a) Paragraph (7) is amended by striking the word “and” at the end.

14 (b) Paragraph (8) is amended by striking the period at the end and inserting the phrase “,
15 and” in its place.

16 (c) A new paragraph (9) is added to read as follows:

17 “(9) Issue grants to organizations that provide services to Asian and Pacific Islander
18 residents of the District of Columbia in furtherance of the mission of the Office or the purposes
19 of this act.”.

20 **SUBTITLE C. TANF REGULATIONS AMENDMENTS**

21 Sec. 521. Short title.

22 This subtitle may be cited as the “Temporary Assistance for Needy Families Amendment
23 Act of 2011”.

1 Sec. 522. The District of Columbia Public Assistance Act of 1982, effective April 6,
2 1982 (D.C. Law 4-101; D.C. Official Code § 4-201.01 *et seq.*), is amended as follows:

3 (a) A new section 205.11b is added to read as follows:

4 “Sec. 205.11b. Reduction in benefits for long-term TANF recipients.

5 “An individual who has received TANF benefits for more than 60 months in the District
6 of Columbia, whether or not consecutive, shall receive a reduction to the current benefit amount
7 as follows:

8 (1) 25% of the fiscal year 2011 amount on October 1, 2011;

9 (2) 41.7% of the fiscal year 2012 amount on October 1, 2012; and

10 (3) 100% of the fiscal year 2013 amount on October 1, 2013.

11 (b) Section 205.52 (D.C. Official Code § 4-205.52) is amended by adding a new
12 subsection (c-2) to read as follows:

13 “(c-2) As set forth in section 205.11b, the level of public assistance payment for
14 assistance units subject to 205.11b shall be equal to:

15 (1) 25% of the fiscal year 2011 amount on October 1, 2011;

16 (2) 41.7% of the fiscal year 2012 amount on October 1, 2012; and

17 (3) 100% of the fiscal year 2013 amount on October 1, 2013.

18 Sec. 523. The payment levels in D.C. Official Code § 4-205.52 shall be amended to
19 comply with the changes outlined in section 522.

20 Sec. 524. Subsections 7200.3 and 7200.4 of Title 29 of the District of Columbia
21 Municipal Regulations shall be amended to comply with the changes outlined in section 522.

22 **TITLE VI. TRANSPORTATION, PUBLIC WORKS, AND THE ENVIRONMENT**

23 **SUBTITLE A. DEPARTMENT OF MOTOR VEHICLES FEE MODIFICATION**

1 Sec. 601. Short title.

2 This subtitle may be cited as the “Department of Motor Vehicles Fee Modification
3 Amendment Act of 2011”.

4 Sec. 602. Section 7(a)(4) of the District of Columbia Traffic Act, 1925, approved March
5 3, 1925 (43 Stat. 1121; D.C. Official Code § 50-1401.01(a)(4)) is amended by striking the figure
6 “\$7” and inserting the figure “\$15” in its place.

7 Sec. 603. Section 2(d)(4)(C) of Title IV of the District of Columbia Revenue Act of
8 1937, approved August 17, 1937 (50 Stat. 681; D.C. Official Code § 50-1501.02(d)(4)(C)) is
9 amended by striking the figure “\$7” and inserting the figure “\$15” in its place.”.

10 Sec. 604. This act shall apply as of July 1, 2011.

11 **SUBTITLE B. STEEL PLATE FEE REDUCTION AMENDMENT**

12 Sec. 611. Short title.

13 This subtitle may be cited as the “Steel Plate Fee Amendment Act of 2011”.

14 Sec. 612. Steel plate fee.

15 Section 225.1(p) of Title 24 of the District of Columbia Municipal Regulations (24 DCMR
16 § 225.1(p)) is amended to read as follows:

| “(p) Steel Plates: | Permit Fee |
|--|--|
| Public space covered by 1 or more steel plate(s) at any time between and including January 1 and March 31 and between and including November 1 and December 31 | \$0 per plate for the first 5 days in public space; \$600.00 per plate for days 6 through 10 in public space; and \$900.00 per plate for all subsequent 5-day periods |
| Public space covered by 1 or more steel plate(s) at all other times | \$0 per plate for the first 5 days in public space; \$300.00 per plate for days 6 through 10 in public space; and \$450.00 per plate for all subsequent 5-day periods.”. |

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SUBTITLE C. DISTRICT DEPARTMENT OF TRANSPORTATION

ADVERTISEMENT AMENDMENT

Sec. 621. Short title.

This subtitle may be cited as the “District Department of Transportation Advertisement Amendment Act of 2011”.

Sec. 622. Section 5(4) of The Department of Transportation Establishment Act of 2002, effective May 21, 2002 (D.C. Law 14-137; D.C. Official Code § 50-921.01 et seq.), is amended as follows:

(a) Paragraph (G) is amended to read as follows:

“(G) Enter into agreements to allow the placement of advertisements on Department property in public space, including, but not limited to bike sharing stations, and may collect payments under the agreements; provided placement of advertisement on a specific piece of Department property is not in violation of District or federal laws, regulations, or orders.”.

Sec. 623. All proceeds collected pursuant to this Act shall be paid into the General Fund of the District of Columbia.

Sec. 624. Relations to Other Provisions of Law.

(a) The provisions of section 2 of An Act To regulate the erection, hanging, placing, painting, display, and maintenance of outdoor signs and other forms of exterior advertising within the District of Columbia, approved March 3, 1931 (46 Stat. 1486; D.C. Official Code §1-303.22), and 12A DCMR 3111.0 through 3125.0, pertaining to outdoor signs and other forms of exterior advertising in the District of Columbia, shall not apply to the advertisement resulting from the advertisement agreement.

1 (b) The procurement based on this act and the resulting agreement, shall not be
2 subject to the District of Columbia Procurement Practices Act of 1985, effective February 21,
3 1986 (D.C. Law 6-85; D.C. Official Code §2-301.01 et seq.).

4 Sec. 625. Required Provisions in the Advertisement Agreement

5 If the Mayor, or the Director of DDOT, receives notice from the United States Secretary
6 of Transportation that the future operation of the advertisement agreement may result in a
7 reduction of the District's share of federal highway funds pursuant to section 131 of Title 23 of
8 the United States Code, the advertiser or advertiser agency will remove the advertisement within
9 30 days from the date of receipt of the notice by the District. Upon the expiration of the 30 days
10 specified in this subsection, if the advertiser or advertiser agency fails to cure the violation that
11 resulted in the threatened reduction of highway funds, the Director of DDOT may terminate the
12 agreement.

13 **TITLE VII. FINANCE AND REVENUE**

14 **SUBTITLE A. EXEMPTIONS AND ABATEMENTS INFORMATION**

15 **REQUIREMENTS**

16 Sec. 701. Short title.

17 This subtitle may be cited as the “Exemptions and Abatements Information Requirements
18 Act of 2011”.

19 Sec. 702. Title 47 of the District of Columbia Code is amended as follows:

20 (a) The table of contents for the title is amended by adding the chapter designation
21 “Chapter 47. Exemptions and Abatements Approval Requirements.”.

22 (b) A new Chapter 47 is added to read as follows:

1 “CHAPTER 47. EXEMPTIONS AND ABATEMENTS APPROVAL
2 REQUIREMENTS.

3 “Sec.

4 “47-4701. Exemptions and abatements approval requirements.

5 “47-4702. Annual certification of continuing eligibility from exemption for abatement
6 from real property tax.

7 “§ 47-4701. Exemptions and abatements approval requirements.

8 “(a) Any act introduced in the Council of the District of Columbia that grants an
9 exemption or abatement of a tax imposed by this title or by § 42-1103 shall satisfy the
10 requirements set forth in this chapter.

11 “(b) An act described in sub-section (a) of this section shall be accompanied by an
12 analysis that includes the following:

13 “(1) The terms of the exemption or abatement;

14 “(2) The annual proposed value of the exemption or abatement;

15 “(3) (A) A summary of the proposed community benefits to be provided by the
16 recipient of the exemption or abatement. The summary shall include:

17 “(i) the number of affordable housing units to be developed, what
18 level of Area Median Income, as defined by DC Code § 47-858.01 1(A)(i), the units will be
19 affordable to, and the assessed financial value of the subsidy which shall be measured as the
20 difference between the market rate of a comparable unit within the same neighborhood and the
21 rate that is being charged as affordable housing;

22 “(ii) the number of jobs that will be created broken out by
23 temporary and permanent status;

1 “(iii) the full-time or part-time status, and the estimated wages
2 and benefits for every job created; and

3 “(iv) any District resident hiring commitments made;

4 “(B) The summary shall specifically state which community benefits are
5 already required by law, such as inclusionary zoning, or community amenities already
6 negotiated as part of a planned unit development approval;

7 “(4) A financial analysis prepared by the Office of the Chief Financial Officer,
8 which shall consist of the following:

9 “(A) For existing buildings, a review and analysis of the financial
10 condition of the recipient of the proposed exemption or abatement and an advisory opinion
11 stating whether or not it is likely that the recipient could be reasonably expected to meet its
12 fiscal needs without the proposed exemption or abatement;

13 (B) (i) For development projects, a review and analysis of the financing
14 proposal submitted by the recipient of the proposed exemption or abatement and an advisory
15 opinion stating whether or not it is likely that the project could be financed without the
16 proposed exemption or abatement.

17 (ii) If, in the opinion of the Chief Financial Officer, it is unlikely
18 that the project could be financed without the proposed exemption or abatement, the Chief
19 Financial Officer shall provide an estimate of the amount of exemption or abatement necessary
20 to enable the project to be financed.

21 (iii) If, in the opinion of the Chief Financial Officer, it is unlikely
22 that the project could be financed without the proposed exemption or abatement, the Chief
23 Financial Officer shall provide an assessment of the project developer’s documentation of

1 (I) efforts to seek alternate financing; and

2 (II) the factors that limit the developer's ability to obtain
3 adequate financing.

4 “(c) An act described in sub-section (a) of this section shall not receive a council hearing
5 until the analysis described in sub-section (b) of this section has been completed and provided
6 to the council and made available to the public.

7 “§ 47-4702. Annual certification of continuing eligibility for exemptions and
8 abatements from real property tax.

9 “(a) To the extent allowable by law, on or before April, 1 of each year, beginning
10 in 2012, and every year thereafter any taxpayer receiving a real property tax exemption or
11 abatement pursuant to Chapter 10 or 46 of this title, regardless of when the exemption or
12 abatement was received, shall be required to file an annual report with the Office of the Chief
13 Financial Officer stating:

14 “(i) the square and lot and certifying that the real property has been used
15 during the preceding real property tax year for the purpose for which the exemption or
16 abatement was granted; and

17 “(ii) an update on the progress of the community benefits identified in the
18 associated act granting their tax exemption or abatement.

19 “(b) Failure to certify that the property was still eligible for the exemption or
20 abatement based on the use of the property as required by paragraph (i) of this subsection shall
21 result in a termination of the exemption or abatement as of the beginning of the tax year in
22 which the report is filed. This section shall not apply to taxpayers who are required to file an
23 annual report pursuant to §47-1007.

1 “§ 47-4703. CFO Guidance.

2 “For the preparation of the fiscal analysis required by § 47-4701(b)(4) and the annual
3 certification required by § 47-4702 the Chief Financial Officer shall set forth guidance
4 regarding the collection of information necessary to implement these sections.

5 **SUBTITLE B. PROCEDURE FOR REMITTANCE OF HOTEL TAXES BY**
6 **ONLINE VENDORS**

7 Sec. 711. Short title.

8 This subtitle may be cited as the “Procedure for Remittance of Hotel Taxes by Online
9 Vendors Amendment Act of 2011”.

10 Sec. 712. Chapters 20 and 22 of Title 47 of the District of Columbia Official Code are
11 amended as follows:

12 (a). Section 47-2001(n)(1)(C) is amended to read as follows:

13 “(C)(i) The sale or charge, to include net charges and additional charges, for any
14 room or rooms, lodgings, or accommodations furnished to transients by any hotel, room
15 remarketer, inn, tourist camp, tourist cabin, or any other place in which rooms lodgings, or
16 accommodations are regularly furnished to transients for consideration. For the purposes of this
17 subparagraph, the term “transient” means any person who occupies, or has the right to occupy,
18 any room or rooms, lodgings, or accommodations for a period of 90 days or less during any one
19 continuous stay.

20 “(ii) For the purposes of this chapter, the term:

21 “(I) “Additional charges” means the excess of the gross receipts from the
22 sale of or charges for any room or accommodations received by a room remarketer over the net
23 charges;

1 “(II) ‘Net charges’ means the gross receipts from the sale of or charges
2 for any room or accommodations received from a room remarketer by the operator of a hotel,
3 inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations
4 are regularly furnished to transients for a consideration;

5 “(III) ‘Room remarketer’ means any person, other than the operator of a
6 hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or
7 accommodations are regularly furnished to transients for a consideration, having any right,
8 access, ability, or authority, through an Internet transaction or any other means whatsoever, to
9 offer, reserve, book, arrange for, remarket, distribute, broker, resell, or facilitate the transfer of
10 rooms the occupancy of which is subject to tax under this chapter and also having any right,
11 access, ability or authority to determine the sale or charge for the rooms, lodgings, or
12 accommodations;”.

13 (b) Section 47-2002(2) is amended as follows:

14 (1) Subparagraph (B) is amended to read as follows:

15 “(B) If the occupancy of a room or rooms, lodgings, or
16 accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax
17 imposed by this paragraph shall be determined based on the net charges and additional charges
18 received by the room remarketer.”.

19 (c) Section 47-2002.02(1) is amended as follows:

20 (1) Subparagraph (B) is amended to read as follows:

21 “(B) If the occupancy of a room or rooms, lodgings, or
22 accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax

1 imposed by this paragraph shall be determined based on the net charges and additional charges
2 received by the room remarketer.”.

3 (d) Section 47-2202(2) is amended as follows:

4 (1) Subparagraph (B) is amended to read as follows:

5 “(B) If the occupancy of a room or rooms, lodgings, or
6 accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax
7 imposed by this paragraph shall be determined based on the net charges and additional charges
8 received by the room remarketer.”.

9 (e) Section 47-2202.01(1) is amended as follows:

10 (1) Subparagraph (B) is amended to read as follows:

11 “(B) If the occupancy of a room or rooms, lodgings, or
12 accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax
13 imposed by this paragraph shall be determined based on the net charges and additional charges
14 received by the room remarketer.”.

15 (e-1) Section 47-2015 is amended by inserting after subsection (a) a new
16 subsection (a-1) to read as follows:

17 “(a-1) For purposes of this chapter and chapter 22, a room remarketer is a
18 vendor only with respect to additional charges and shall file returns and remit tax with respect to
19 such additional charges only. The room remarketer shall also collect the tax imposed by this
20 chapter and chapter 22 with respect to net charges and shall remit such tax to the operator of the
21 hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or
22 accommodations are regularly furnished to transients for a consideration. Such operator shall be

1 deemed a vendor with respect to such net charges and shall file returns and remit tax with respect
2 to such net charges.”

3 **SUBTITLE C. PRIOR FISCAL YEAR CONFORMING BUDGET**
4 **AMENDMENTS ACT**

5 Sec. 721. Short title.

6 This subtitle may be cited as the “Prior Fiscal Year Conforming Budget Amendments Act
7 of 2011”.

8 Sec. 722. Section 4042 of the “Fiscal Year 2008 Budget Support Act of 2007,” effective
9 September 18, 2007 (D.C. Law 17-020; 54 DCR __) is amended as follows:

10 (a) D.C. Official Code § 47-305.02 is repealed.

11 (b) D.C. Official Code § 47-2033 is repealed.

12 Sec. 723. The “Fiscal Year 2011 Budget Support Act of 2010,” effective September 24,
13 2010 (D.C. Law 18-223; 57 DCR __) is amended as follows:

14 (a) Section 116 (D.C. Official Code § 38-2914) is amended as follows:

15 (1) Subsection (c)(1) is amended by striking “January 31, 2011” and inserting
16 “August 1, 2011”

17 (2) Subsection (d) is amended by striking the date “June 30, 2011” and inserting
18 “February 1, 2012” in its place.

19 (b) Section 7052(b) is amended as follows:

20 (1) For fiscal year 2011 initiate the following special purpose revenue transfers as
21 follows:

22 (A) Strike the transfer for the Department of Disabilities Services (JM0);

1 (B) Strike the \$1,038 transfer from the Miscellaneous Revenue Fund (0607)
2 within the Office of the Chief Financial Officer (AT0);

3 (C) Strike the \$124,372 transfer from the Defined Contribution Plan
4 Administration Fund (0614) within the Office of the Chief Financial Officer (AT0);

5 (D) Insert a \$125,410 transfer from the Recorder of Deeds Surcharge Fund (0606)
6 within the Office of the Chief Financial Officer (AT0);

7 (E) Strike both transfers for the Department of Human Resources (BE0);

8 (F) Strike the transfer for the Department of Mental Health (RM0);

9 (G) Strike the \$1,057,314 transfer from the Securities Broker/Dealer Licenses
10 Fund (2300) within the Department of Insurance, Securities, and Banking;

11 (H) Strike the \$342,868 transfer from the Banking Trust Fund (2900) within the
12 Department of Insurance, Securities, and Banking; and

13 (I) Insert a \$1,400,182 transfer from the Securities and Banking Fund (2350)
14 within the Department of Insurance, Securities, and Banking.

15 (2) For fiscal year 2012 initiate the following special purpose revenue transfers as
16 follows:

17 (A) Strike the transfer for the Department of Disabilities Services (JM0);

18 (B) Strike the \$1,038 transfer from the Miscellaneous Revenue Fund (0607)
19 within the Office of the Chief Financial Officer (AT0);

20 (C) Strike the \$124,372 transfer from the Defined Contribution Plan
21 Administration Fund (0614) within the Office of the Chief Financial Officer (AT0);

22 (D) Insert a \$125,410 transfer from the Recorder of Deeds Surcharge Fund (0606)
23 within the Office of the Chief Financial Officer (AT0).

1 (E) Strike both transfers for the Department of Human Resources (BE0);

2 (F) Strike the transfer for the Department of Mental Health (RM0);

3 (G) Strike the \$1,057,314 transfer from the Securities Broker/Dealer Licenses
4 Fund (2300) within the Department of Insurance, Securities, and Banking;

5 (H) Strike the \$342,868 transfer from the Banking Trust Fund (2900) within the
6 Department of Insurance, Securities, and Banking; and

7 (I) Insert a \$1,400,182 transfer from the Securities and Banking Fund (2350)
8 within the Department of Insurance, Securities, and Banking.

9 (3) All fiscal year 2013 and 2014 special purpose revenue transfers are hereby
10 repealed.

11 (c) Section 7162 (D.C. Official Code § 47-392.02) is amended as follows:

12 (1) Section (f)(2) is amended by striking “2012” and inserting “2013”; and

13 (2) Section (f)(3) is amended by striking “May 26, 2010” and inserting “May 24,
14 2011”

15 Sec. 724. Section 802(a) of the “Fiscal Year 2011 Supplemental Budget Support Act of
16 2010”, enacted January 27, 2011 (D.C. Law __; 57 DCR __) is amended as follows:

17 (a) For fiscal year 2011 strike the following special purpose revenue transfers as
18 follows:

19 (1) Strike the \$4,000 transfer from the Office of Professional Licensing Fund
20 (0617) within the Department of Health (HC0);

21 (2) Strike the “\$366,000” transfer from the Board of Medicine Fund (0643) within
22 the Department of Health (HC0) and insert “\$377,000”;

1 (3) Strike the \$7,000 transfer from the Civil Monetary Penalties Fund (0662)
2 within the Department of Health (HC0);

3 (4) Strike the \$9,600 transfer from the LUST Trust Fund (0609) within the
4 District Department of the Environment (KG0);

5 (5) Strike the \$600 transfer from the Wetlands Fund (0667) within the District
6 Department of the Environment (KG0);

7 (6) Strike the \$7,254 transfer from the Stripperwell Fund (6101) within the
8 District Department of the Environment (KG0);

9 (7) Strike the \$29,661 transfer from the Economy II Fund (6201) within the
10 District Department of the Environment (KG0);

11 (8) Strike the \$19,680 transfer from the Residential Aid Discount Fund (6202)
12 within the District Department of the Environment (KG0);

13 (9) Strike the \$22,080 transfer from Residential Essential Services Fund (6203)
14 within the District Department of the Environment (KG0);

15 (10) Strike the \$28,800 transfer from the WASA Utility Discount Program (6204)
16 within the District Department of the Environment (KG0); and

17 (11) Strike the "\$344,259" transfer from the Renewable Energy Development
18 Fund (0662) within the District Department of the Environment (KG0) and insert "\$200,000.".

19 (b) For fiscal year 2012 strike the following special purpose revenue transfers as
20 follows:

21 (1) Strike the \$4,000 transfer from the Office of Professional Licensing Fund
22 (0617) within the Department of Health (HC0);

1 (2) Strike the “\$366,000” transfer from the Board of Medicine Fund (0643) within
2 the Department of Health (HC0) and insert “\$377,000”;

3 (3) Strike the \$7,000 transfer from the Civil Monetary Penalties Fund (0662)
4 within the Department of Health (HC0);

5 (4) Strike the \$9,600 transfer from the LUST Trust Fund (0609) within the
6 District Department of the Environment (KG0);

7 (5) Strike the \$600 transfer from the Wetlands Fund (0667) within the District
8 Department of the Environment (KG0);

9 (6) Strike the \$7,254 transfer from the Stripperwell Fund (6101) within the
10 District Department of the Environment (KG0);

11 (7) Strike the \$29,661 transfer from the Economy II Fund (6201) within the
12 District Department of the Environment (KG0);

13 (8) Strike the \$19,680 transfer from the Residential Aid Discount Fund (6202)
14 within the District Department of the Environment (KG0); and

15 (9) Strike the \$22,080 transfer from Residential Essential Services Fund (6203)
16 within the District Department of the Environment (KG0).

17 (10) Strike the \$28,800 transfer from the WASA Utility Discount Program (6204)
18 within the District Department of the Environment (KG0).”.

19 (c) All fiscal year 2013 and 2014 special purpose revenue transfers are hereby repealed.

20 Sec. 725. Section 9c(c)(2) of the Department of Transportation Establishment Act of
21 2002, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 50-921.11(c)(2)), is
22 amended as follows:

23 (1) Strike “\$10.2” and insert “\$13.2” in its place; and

1 (2) Strike “\$30” and insert “\$33” in its place.

2 **TITLE VIII. REVENUE ENHANCEMENTS**

3 **SUBTITLE A. COMBINED REPORTING**

4 Sec. 801. Short title.

5 This subtitle may be cited as the “Combined Reporting Act of 2011”.

6 Sec. 802. General definitions.

7 Section 47-1801.04 of the District of Columbia Code is amended and reenacted as
8 follows:

9 § 47-1801.04. General definitions.

10 For the purposes of this chapter and wherever appearing herein, unless otherwise required
11 by the context the term:

12 (1) “Affiliated group” means an affiliated group as defined in § 1504 of the Internal
13 Revenue Code of 1986 [26 U.S.C.S. § 1504]; provided, that the affiliated group shall not include
14 any corporation which does not have gross income derived from sources within the District.

15 (2) “Aggregated effective tax rate” means the sum of the effective rates of tax imposed
16 by the District of Columbia, states, or possessions of the United States, and foreign nations that
17 have entered into comprehensive tax treaties with the United States government, where a related
18 member receiving a payment of interest expense or intangible expense is subject to tax and
19 where the measure of the tax imposed included the payment.

20 (3) “Blind” means a taxpayer whose central visual acuity does not exceed 20/200 in the
21 better eye with correcting lenses or whose visual acuity is greater than 20/200 but is
22 accompanied by a limitation in the field of vision such that the widest diameter of the visual field
23 subtends an angle no greater than 20 degrees.

1 (4) "Business income" means all income which is apportionable under the Constitution
2 of the United States.

3 (5)(A) "Capital asset" means property defined or treated as a capital asset under the
4 Internal Revenue Code of 1986.

5 (B) For the purpose of computing for any taxable year the tax imposed under this
6 chapter with respect to sales or other dispositions of property referred to in subparagraph (A) of
7 this paragraph, the provisions of the Internal Revenue Code of 1986 relating to the treatment of
8 gains and losses (other than the alternative tax imposed by § 1201 of such Code [26 U.S.C.S. §
9 1201]) shall apply.

10 (6) "Combined group" means the group of all persons whose income and apportionment
11 factors are required to be taken into account pursuant to § 47-1805.02A(1) and § 47-1805.02A(2)
12 in determining the taxpayer's share of the net business income or loss apportionable to the
13 District.

14 (7) "Commercial domicile" means the principal place from which the trade or business
15 of the taxpayer is directed or managed.

16 (8) "Compensation" means wages, salaries, commissions, and any other form of
17 remuneration paid to employees for personal services.

18 (9) "Corporation" means any corporation as defined by the laws of the District or
19 organization of any kind treated as a corporation for tax purposes under the laws of the District,
20 wherever located, which if it were doing business in the District would be subject to the tax
21 imposed by this chapter. The business conducted by a partnership which is directly or indirectly
22 held by a corporation shall be considered the business of the corporation to the extent of the
23 corporation's distributive share of the partnership income, inclusive of guaranteed payments to

1 the extent prescribed by regulation. The term “corporation” includes a joint-stock company,
2 trust and any association or other organization which is taxable as a corporation under federal
3 income tax law.

4 (10) “Cost-of-living adjustment” for any calendar year means an amount equal to the
5 dollar amount set forth in paragraph (49)(A) of this section (pertaining to the standard
6 deduction), paragraph (49)(B) of this section (pertaining to the standard deduction), § 47-
7 1806.02(f)(1)(A) (pertaining to the allowance of additional exemptions for dependents), or § 47-
8 1806.02(i) (pertaining to the personal exemption), as the case may be, multiplied by the
9 percentage that the Consumer Price Index for the preceding calendar year exceeds the Consumer
10 Price Index for the calendar year beginning January 1, 2007. For the purposes of this paragraph,
11 the Consumer Price Index for any calendar year is the average of the Consumer Price Index for
12 the Washington-Baltimore Metropolitan Statistical Area for all-urban consumers published by
13 the Department of Labor, or any successor index, as of the close of the 12-month period ending
14 on July 31 of such calendar year.

15 (11) “Deficiency” as used in this chapter with respect to any tax imposed by this chapter
16 means:

17 (A) The amount or amounts by which the tax imposed by this chapter as
18 determined by the Mayor exceeds the amount shown as the tax by the taxpayer upon his return;
19 or

20 (B) The amount assessed as a tax by the Mayor if no return is filed by the
21 taxpayer.

1 (12) "Dependent" means a dependent as defined in § 152 of the Internal Revenue Code
2 of 1986.

3 (13) "District" means the District of Columbia.

4 (14) "Dividend" means any distribution made by a corporation or financial institution
5 (domestic or foreign) to its stockholders or members, out of its earnings, profits, or surplus (other
6 than paid-in surplus), whenever earned by the corporation or financial institution and whether
7 made in cash or any other property (other than stock of the same class in the corporation or
8 financial institution if the recipient of such stock dividend has neither received nor exercised an
9 option to receive such dividend in cash or in property other than stock instead of stock) and
10 whether distributed prior to, during, upon, or after liquidation or dissolution of the corporation or
11 financial institution, except that in the case of any such distribution any part of which for
12 purposes of the income tax imposed under the Internal Revenue Code of 1986 is deemed to
13 constitute a capital gain, such part shall be deemed to constitute a capital gain for purposes of the
14 tax imposed by this chapter; provided, however, that in the case of any dividend which is
15 distributed other than in cash or stock in the same class in the corporation or financial institution
16 and not exempted from tax under this chapter, the basis of tax to the recipient thereof shall be the
17 market value of such property at the time of such distribution; and provided, however, that the
18 word "dividend" shall not include any dividend paid by a mutual life insurance company to its
19 shareholders.

20 (15) "Domestic partners" means persons who have registered their relationship with the
21 District pursuant to § 32-702.

22 (16) "Domestic partnership" shall have the same meaning as provided in § 32-701(4).

1 (17) “Engaging in business” or “doing business” means any activity of a corporation
2 which enjoys the benefits and protection of government and laws in the District.

3 (18) “Employer” means employer as defined in § 3401(d) of the Internal Revenue Code
4 of 1986.

5 (19) “Employee” shall apply only to an individual having a place of abode or residing or
6 domiciled within the District at the time the tax is required to be withheld in respect to the
7 individual's employment by another, and to every other individual who maintains a place of
8 abode within the District for an aggregate of 183 days or more during the taxable year, whether
9 domiciled in the District or not. The term “employee” shall include an officer of a corporation,
10 but shall not include any elective officer of the government of the United States or any officer or
11 employee in the legislative branch of the Government of the United States whose compensation
12 is paid by the Secretary of the Senate or Clerk of the House of Representatives, or any officer of
13 the executive branch of such government whose appointment to the office held by him was by
14 the President of the United States and subject to confirmation by the Senate of the United States
15 and whose tenure of office is at the pleasure of the President of the United States, or any Justice
16 of the Supreme Court of the United States, unless such officers or Justices are domiciled within
17 the District of Columbia at any time during the taxable year.

18 (20) “Fiduciary” means a guardian, trustee, executor, committee, administrator, receiver,
19 conservator, or any other person acting in any fiduciary capacity for any person.

20 (21) “Financial institution” means any bank or trust company incorporated or required to
21 be incorporated and doing business under the laws of the United States, the District of Columbia,
22 or any state, a substantial part of the business of which consists of receiving deposits and making
23 loans and discounts, or of exercising fiduciary powers similar to those permitted to national

1 banks under authority of the Comptroller of the Currency, and which is subject by law to
2 supervision and examination by the District or by any state, territorial, or federal authority
3 having supervision over financial institutions. The term "financial institution" includes:

4 (A) Any savings and loan associations; and

5 (B) Any company, a substantial part of the business of which consists of receiving
6 deposits and making loans and discounts, or of exercising fiduciary powers similar to those
7 permitted to national banks under authority of the Comptroller of the Currency, which company
8 is organized or created under the laws of a foreign country, and which maintains an office or
9 branch in the District.

10 (22) "Fiscal year" means an accounting period of 12 months ending on any day other
11 than the last day of December and on the basis of which the taxpayer is required to report for
12 federal income tax purposes.

13 (23) "Head of household" shall have the same meaning as defined in § 2(b) of the
14 Internal Revenue Code of 1986.

15 (24) "Include," "includes," or "including," when used in a definition contained in this
16 section, shall not be deemed to exclude other things otherwise within the meaning of the word or
17 words defined.

18 (25) "Individual" means all natural persons (other than fiduciaries), whether married,
19 domestic partners, or unmarried.

20 (26) "Intangible expense" means:

21 (A) An expense, loss, or cost for, related to or in connection directly or indirectly
22 with the direct or indirect acquisition, use, maintenance, management, ownership, sale,
23 exchange, or any other disposition of intangible property, to the extent the expense, loss, or cost

1 is allowed as a deduction or cost in determining taxable income for the taxable year under the
2 Internal Revenue Code of 1986;

3 (B) A loss related to or incurred in connection directly or indirectly with factoring
4 transactions or discounting transactions;

5 (C) A royalty, patent, technical, or copyright and licensing fee; or

6 (D) Any other similar expense or cost.

7 (27) “Intangible property” means patents, patent applications, trade names, trademarks,
8 service marks, copyrights, and similar types of intangible assets.

9 (28) “Interest expense” means an amount directly or indirectly allowed as a deduction
10 under § 163 of the Internal Revenue Code for purposes of determining taxable income under the
11 Internal Revenue Code of 1986.

12 (29) “Internal Revenue Code of 1954” means the Internal Revenue Code of 1954,
13 approved April 6, 1954 (68A Stat. 3; 26 U.S.C.S. § 1 et seq.), as amended through May 24, 1985.

14 (30) “Internal Revenue Code of 1986” means the Internal Revenue Code of 1986,
15 approved October 22, 1986 (100 Stat. 2085; 26 U.S.C.S. 1 et seq.), as amended from time to
16 time. The provisions of the Internal Revenue Code of 1986 shall be effective on the same dates
17 that they are effective for federal tax purposes.

18 (31) “International banking facility” or “IBF” shall have the same meaning as defined in
19 § 204.8(a)(1) of Regulation D of the Board of Governors of the Federal Reserve System,
20 effective December 3, 1981 (12 CFR 204.8(a)(1)).

21 (32) “International banking facility extension of credit” or “IBF loan” shall have the
22 same meaning as defined in § 204.8(a)(3) of Regulation D of the Board of Governors of the
23 Federal Reserve System, effective December 3, 1981 (12 CFR 204.8(a)(3)).

1 (33) "International Banking Facility time deposit" or "IBF time deposit" shall have the
2 same meaning as defined in § 204.8(a)(2) of Regulation D of the Board of Governors of the
3 Federal Reserve System, effective December 3, 1981 (12 CFR 204.8(a)(2)).

4 (34) "Mayor" means the Mayor of the District of Columbia or his duly authorized
5 representative or representatives.

6 (35) "Net operating loss" shall have the same meaning as defined in § 172(c) of the
7 Internal Revenue Code, subject to limitations and modifications provided in this section.

8 (36) "Net operating loss deduction" means the aggregate of the apportioned net
9 operating loss carryovers to the taxable year.

10 (37) "Apportioned net operating loss" means the net operating loss generated in the year
11 of the loss multiplied by the District of Columbia's apportionment formula for the loss year.

12 (38) "Nonbusiness income" means all income other than business income.

13 (39) "Nonresident" means every individual other than a resident.

14 (40) "Ownership." In determining the ownership of stock, assets, or net profits of any
15 person, the constructive ownership of section 318(a) of the Internal Revenue Code of 1986, as
16 amended, as modified by section 856(d)(5) of the Internal Revenue Code of 1986, as amended,
17 shall apply.

18 (41) "Partnership" means a general or limited partnership or organization of any kind
19 treated as a partnership for tax purposes under the laws of the District of Columbia.

20 (42) "Payroll period" means payroll period as defined in § 3401(b) of the Internal
21 Revenue Code of 1986.

22 (43) "Person" means any individual, firm, partnership, general partner of a partnership,
23 limited liability company, registered limited liability partnership, foreign limited partnership,

1 association, corporation (whether or not the corporation is, or would be if doing business in the
2 District, subject to this chapter), company, syndicate, estate, trust, business trust, trustee, trustee
3 in bankruptcy, receiver, executor, administrator, assignee, fiduciary, or organization of any kind.

4 (44) "Related entity" means a person that, under the attribution rules of section 318 of
5 the Internal Revenue Code of 1986, is:

6 (A) A stockholder who is an individual, or a member of the stockholder's family
7 enumerated in section 318 of the Internal Revenue Code of 1986, if the stockholder and the
8 members of the stockholder's family own, directly, indirectly, beneficially, or constructively, in
9 the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

10 (B) A stockholder, or a stockholder's partnership, limited liability company,
11 estate, trust, or corporation, if the stockholder and the stockholder's partnerships, limited liability
12 companies, estates, trusts, and corporations own directly, indirectly, beneficially, or
13 constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock; or

14 (C) A corporation, or a party related to the corporation in a manner that would
15 require an attribution of stock from the corporation to the party or from the party to the
16 corporation under the attribution rules of section 318 of the Internal Revenue Code of 1986, if
17 the taxpayer owns, directly, indirectly, beneficially, or constructively, at least 50% of the value
18 of the corporation's outstanding stock.

19 (45) "Related member" means:

20 (A) A person that, with respect to the taxpayer any time during the year, is a
21 related entity;

22 (B) A component member as defined in section 1563(b) of the Internal Revenue
23 Code of 1986;

1 (C) A controlled group of which the taxpayer is also a component; or

2 (D) A person to or from whom there is attribution of stock ownership in
3 accordance with section 1563(e) of the Internal Revenue Code of 1986.

4 (46) "Resident" means every individual domiciled within the District at any time during
5 the taxable year, and every other individual who maintains a place of abode within the District
6 for an aggregate of 183 days or more during the taxable year, whether or not such other
7 individual is domiciled in the District. The term "resident" shall not include any elective officer
8 of the government of the United States or any employee on the staff of an elected official in the
9 legislative branch of the government of the United States if such employee is a bona fide resident
10 of the state of residence of such elected officer, or any officer of the executive branch of such
11 government whose appointment to the office held by him was by the President of the United
12 States and subject to confirmation by the Senate of the United States and whose tenure of office
13 is at the pleasure of the President of the United States, or any Justice of the Supreme Court of the
14 United States, unless such officers or Justices are domiciled within the District at any time during
15 the taxable year. In determining whether an individual is a "resident", such individual's absence
16 from the District for temporary or transitory purposes shall not be regarded as changing his
17 domicile or place of abode.

18 (47) "Sales" means all gross receipts of the taxpayer that are "business income" as
19 defined in this section.

20 (48) "Shareholder" includes a member in an association, joint-stock company, or
21 insurance company.

22 (49) "Standard deduction" means:

23 (A) \$ 4,000, increased annually, beginning January 1, 2013, by the cost-of-living

1 adjustment (if the adjustment does not result in a multiple of \$ 50, rounded to the next lowest
2 multiple of \$ 50), in the case of a return filed by a single individual, by a head of household, by a
3 surviving spouse, or jointly by husband and wife (or domestic partner);

4 (B) \$ 2,000, increased annually, beginning January 1, 2013, by the cost-of-living
5 adjustment (if the adjustment does not result in a multiple of \$ 50, rounded to the next lowest
6 multiple of \$ 50), in the case of a married person filing separately; or

7 (C) In the case of an individual who is a resident, as defined in paragraph (46) of
8 this section, for less than a full 12-month taxable year, the amounts specified in subparagraphs
9 (A) and (B) of this paragraph prorated by the number of months that the individual was a
10 resident.

11 (50) "State" means any state of the United States, the District of Columbia, the
12 Commonwealth of Puerto Rico, any territory, or possession of the United States and any foreign
13 country or political subdivision thereof.

14 (51) "Stock" includes a share in any association, joint-stock company, or insurance
15 company.

16 (52) "Subpart F income" shall have the same meaning as defined in § 952 of the Internal
17 Revenue Code of 1986.

18 (53) "Surviving spouse" shall have the same meaning as defined in § 2(a) of the Internal
19 Revenue Code of 1986; provided, that in applying § 2(a) of the Internal Revenue Code of 1986
20 [26 U.S.C.S. § 2(a)], the term "spouse" shall be deemed to include a domestic partner.

21 (54) "District taxable income" means the taxable income of a corporation as defined by
22 the laws of the United States for federal income tax purposes, adjusted, as provided in this
23 section; provided, that in the case of a corporation having income from business activity which is

1 taxable outside the District, its "District taxable income" shall be the portion of its taxable
2 income as allocated or apportioned to the District under the provisions of this chapter.

3 (55) "Tax" or "tax liability" includes the liability for all amounts owing by a taxpayer to
4 the District under this chapter.

5 (56) "Taxable year" means the calendar year or the fiscal year, upon the basis of which
6 the net income of the taxpayer is computed under this section; if no fiscal year has been
7 established by the taxpayer, they mean the calendar year. The term "taxable year" includes, in the
8 case of a return made for a fractional part of a calendar or fiscal year under the provisions of this
9 section or under regulations prescribed by the Mayor, the period for which such return is made;
10 provided, however, that no taxpayer may change from a calendar year to a fiscal year or from a
11 fiscal year to a calendar year within any taxable year without the written permission of the
12 Mayor.

13 (57) "Tax haven" means a jurisdiction that, for a particular tax year in question:

14 (A) Is identified by the Organization for Economic Cooperation and Development
15 as a tax haven or as having a harmful preferential tax regime; or

16 (B) a jurisdiction that has no, or nominal, effective tax on the relevant income
17 and;

18 (i) that has laws or practices that prevent effective exchange of
19 information for tax purposes with other governments regarding taxpayers subject to, or
20 benefitting from, the tax regime;

21 (ii) that lacks transparency. For purposes of this definition, a tax regime
22 lacks transparency if the details of legislative, legal, or administrative provisions are not open to
23 public scrutiny and apparent or are not consistently applied among similarly situated taxpayers;

1 (iii) facilitates the establishment of foreign-owned entities without the
2 need for a local substantive presence or prohibits these entities from having any commercial
3 impact on the local economy;

4 (iv) explicitly or implicitly excludes the jurisdiction's resident taxpayers
5 from taking advantage of the tax regime's benefits or prohibits enterprises that benefit from the
6 regime from operating in the jurisdiction's domestic market; or

7 (v) has created a tax regime which is favorable for tax avoidance, based
8 upon an overall assessment of relevant factors, including whether the jurisdiction has a
9 significant untaxed offshore financial or other services sector relative to its overall economy. For
10 purposes of this definition, the phrase "tax regime" means a set or system of rules, laws,
11 regulations, or practices by which taxes are imposed on any person, corporation or entity, or on
12 any income, property, incident, indicia or activity pursuant to governmental authority.

13 (58) "Taxpayer" means any person required by this chapter to pay a tax, file a return, or
14 report or apply for a license.

15 (59) "This code" means the District of Columbia Official Code, 2001, as amended.

16 (60) "Trade or business" means the engaging in or carrying on of any trade, business,
17 profession, vocation or calling, or commercial activity in the District of Columbia, including
18 activities in the District that benefit an affiliated entity of the taxpayer, the performance of
19 functions of a public office and the leasing of real or personal property in the District of
20 Columbia by any person whether or not the property is leased directly by such person or through
21 an agent, and whether or not such person or agent performs any services in connection with the
22 property.

1 (61) “United States” means the United States of America and includes all of the states of
2 the United States, the District of Columbia and United States territories and possessions.

3 (62) “Unitary business” means a single economic enterprise that is made up either of
4 separate parts of a single business entity or of a commonly controlled group of business entities
5 that are sufficiently interdependent, integrated and interrelated through their activities so as to
6 provide a synergy and mutual benefit that produces a sharing or exchange of value among them
7 and a significant flow of value to the separate parts. For purposes of this chapter, and § 47-
8 1810.02 of this chapter, any business conducted by a partnership shall be treated as conducted by
9 its partners, whether directly held or indirectly held through a series of partnerships, to the extent
10 of the partner's distributive share of the partnership's income, regardless of the percentage of the
11 partner's ownership interest or its distributive or any other share of partnership income. A
12 business conducted directly or indirectly by one corporation through its direct or indirect interest
13 in a partnership is unitary with that portion of a business conducted by one or more other
14 corporations through their direct or indirect interest in a partnership if there is a synergy and
15 mutual benefit that produces a sharing or exchange of value among them and a significant flow
16 of value to the separate parts and the corporations are members of the same commonly controlled
17 group.

18 (63) “Valid business purpose” means one or more business purposes, other than the
19 avoidance or reduction of taxation, which alone or in combination constitute the primary
20 motivation for a business activity or transaction, which activity or transaction changes in a
21 meaningful way, apart from tax effects, the economic position of the taxpayer. The economic
22 position of the taxpayer includes an increase in the market share of the taxpayer or the entry by
23 the taxpayer into new business markets.

1 (64) “Wages” means wages as defined in § 3401(a) of the Internal Revenue Code of
2 1986.

3 (65) “Water’s-edge combined group” is comprised of all entities includible in the
4 combined report, as determined pursuant to § 47-1810.07(A).

5 (66) “Worldwide combined report” means the combination of the income and activities
6 of all members of a unitary group irrespective of the country in which the corporations are
7 incorporated or conduct business activity.

8 D.C. Code § 47-1805.02A. Method of filing for franchise taxes.

9 Sec. 803. Section 47-1805.02A of the District of Columbia Official Code is added as
10 follows:

11 § 47-1805.02A. Method of filing for franchise taxes.

12 (1) Combined reporting required. -- For tax years beginning on and after December 31,
13 2010, any taxpayer engaged in a unitary business with one or more other corporations that are
14 part of a water’s-edge combined group under §47-1810.07(A) shall file a combined report which
15 includes the income, determined under § 47-1810.04 and § 47-1810.05 of this chapter, and the
16 allocation and apportionment factors determined under § 47-1810.02 of this chapter, of all such
17 corporations, and other information as required by the Mayor. If a worldwide combined
18 reporting election has been made, the taxpayer shall file a combined report which includes such
19 income and factors of all corporations that are members of the unitary business, and other
20 information as required by the Mayor.

21 (2) Combined reporting at Mayor’s discretion.

22 (A) The Mayor may by regulation require a combined report to include the
23 income and associated apportionment factors of any persons that are not included pursuant to

1 subsection (1) of this section, but that are members of a unitary business, in order to reflect
2 proper apportionment of income of the entire unitary businesses.

3 (B) If the Mayor determines that the reported income or loss of a taxpayer
4 engaged in a unitary business with any person not included pursuant to subsection (1) of this
5 section represents an avoidance or evasion of tax by the taxpayer, the Mayor may, on a case-by-
6 case basis, require all or any part of the income and associated apportionment factors be included
7 in the taxpayer's combined report.

8 (C) With respect to inclusion of associated apportionment factors pursuant to this
9 section, the Mayor may require the exclusion of any one or more of the factors, the inclusion of
10 one or more additional factors which will fairly represent the taxpayer's business activity in the
11 District, or the employment of any other method to effectuate a proper reflection of the total
12 amount of income subject to apportionment and an equitable allocation and apportionment of the
13 taxpayer's income.

14 (3) The Mayor shall adopt regulations as necessary to ensure that the tax liability or net
15 income of any taxpayer whose income derived from or attributable to sources within the District
16 which is required to be determined by a combined report pursuant to § 47-1810.02 or § 47-
17 1810.07 and of each entity included in the combined report, both during and after the period of
18 inclusion in the combined report is properly reported, determined, computed, assessed, collected,
19 or adjusted.

20 D.C. Code § 47-1810.04. Determination of taxable
21 income or loss using combined report.

22 Sec. 804. Section 47-1810.04 of the District of Columbia Official Code is added as
23 follows:

1 § 47-1810.04. Determination of taxable income or loss using combined report.

2 (A) The use of a combined report does not disregard the separate identities of the
3 taxpayer members of the combined group. Each taxpayer member is responsible for tax based on
4 its taxable income or loss apportioned or allocated to the District, which shall include, in addition
5 to other types of income, the taxpayer member's apportioned share of business income of the
6 combined group, where business income of the combined group is calculated as a summation of
7 the individual net business incomes of all members of the combined group. A member's net
8 business income is determined by removing all but business income, expense, and loss from that
9 member's total income, as provided in this section and § 47-1810.05 of this chapter.

10 (B) Components of income subject to tax in the District; application of tax credits
11 and post-apportionment deductions.

12 (1) Each taxpayer member is responsible for tax based on its taxable
13 income or loss apportioned or allocated to the District, which shall include:

14 (a) Its share of any business income apportionable to the District of
15 each of the combined groups of which it is a member, determined under subsection (c) of this
16 section;

17 (b) Its share of any business income apportionable to the District of
18 a distinct business activity conducted within and outside the District wholly by the taxpayer
19 member, determined under the provisions for apportionment of business income set forth in this
20 chapter;

21 (c) Its income from a business conducted wholly by the taxpayer
22 member entirely within the District;

23 (d) Its income sourced to the District from the sale or exchange of

1 capital or assets, and from involuntary conversions, as determined under § 47-1810.05(B)(8) of
2 this chapter;

3 (e) Its nonbusiness income or loss allocable to the District,
4 determined under the provisions for allocation of nonbusiness income set forth in this chapter;

5 (f) Its income or loss allocated or apportioned in an earlier year,
6 required to be taken into account as District source income during the income year, other than a
7 net operating loss; and

8 (g) Its net operating loss carryover. If the taxable income computed
9 pursuant to this section and § 47-1810.05 of this chapter results in a loss for a taxpayer member
10 of the combined group, that taxpayer member has a District net operating loss, subject to the net
11 operating loss limitations, and carryover provisions of this chapter. This District net operating
12 loss is applied as a deduction in a prior or subsequent year only if that taxpayer has District
13 source positive net income, whether or not the taxpayer is or was a member of a combined
14 reporting group in the prior or subsequent year.

15 (2) Except where otherwise provided, no tax credit or post-apportionment
16 deduction earned by one member of the group, but not fully used by or allowed to that member,
17 may be used, in whole or in part, by another member of the group or applied, in whole or in part,
18 against the total income of the combined group; and a post-apportionment deduction carried over
19 into a subsequent year as to the member that incurred it, and available as a deduction to that
20 member in a subsequent year, will be considered in the computation of the income of that
21 member in the subsequent year regardless of the composition of that income as apportioned,
22 allocated, or wholly within the District.

23 (C) Determination of taxpayer's share of the business income of a combined group

1 appportionable to the District.

2 The taxpayer's share of the business income appportionable to the District of each combined
3 group of which it is a member shall be the product of:

4 (1) The business income of the combined group, determined under § 47-
5 1810.05 of this chapter; and

6 (2) The taxpayer member's appportionment percentage, determined in
7 accordance with this chapter, including in the property, payroll and sales factor numerators the
8 taxpayer's property, payroll and sales, respectively, associated with the combined group's unitary
9 business in the District and including in the denominator the property, payroll and sales of all
10 members of the combined group, including the taxpayer, which property, payroll, and sales are
11 associated with the combined group's unitary business wherever located.

12 The property, payroll and sales of a partnership shall be included in the determination of the
13 partner's appportionment percentage in proportion to a ratio the numerator of which is the amount
14 of the partner's distributive share of partnership's unitary income included in the income of the
15 combined group in accordance with § 47-1810.05 of this chapter and the denominator of which
16 is the amount of the partnership's total unitary income.

17 D.C. Code § 47-1810.05. Determination of the

18 business income of the combined group.

19 Sec. 805. Section 47-1810.05 of the District of Columbia Official Code is added as
20 follows:

21 § 47-1810.05. Determination of the business income of the combined group.

22 The business income of a combined group is determined as follows:

23 (A) From the total income of the combined group, determined under subsection (B) of

1 this section, subtract any income and add any expense or loss, other than the business income,
2 expense or loss of the combined group.

3 (B) Except as otherwise provided, the total income of the combined group is the sum of
4 the income of each member of the combined group determined under federal income tax laws, as
5 adjusted for District purposes, as if the member were not consolidated for federal purposes. The
6 income of each member of the combined group shall be determined as follows:

7 (1) For any member incorporated in the United States, or included in a
8 consolidated federal corporate income tax return, the income to be included in the total income
9 of the combined group shall be the taxable income for the corporation after making appropriate
10 adjustments under this chapter.

11 (2) For any member not included in subdivision (1) of this subsection, the income
12 to be included in the total income of the combined group shall be determined as follows:

13 (a) A profit and loss statement shall be prepared for each foreign branch or
14 corporation in the currency in which the books of account of the branch or corporation are
15 regularly maintained.

16 (b) Adjustments shall be made to the profit and loss statement to conform
17 it to the accounting principles generally accepted in the United States for the preparation of such
18 statements except as modified by this regulation.

19 (c) Adjustments shall be made to the profit and loss statement to conform
20 it to the tax accounting standards required by this chapter.

21 (d) Except as otherwise provided by regulation, the profit and loss
22 statement of each member of the combined group, and the apportionment factors related thereto,
23 whether United States or foreign, shall be translated into the currency in which the parent

1 company maintains its books and records.

2 (e) Income apportioned to the District shall be expressed in United States
3 dollars.

4 (3) In lieu of the procedures set forth in subdivision (2) of this subsection, and
5 subject to the determination of the Mayor that it reasonably approximates income as determined
6 under this chapter, any member not included in subdivision (1) of this subsection may determine
7 its income on the basis of the consolidated profit and loss statement which includes the member
8 and which is prepared for filing with the Securities and Exchange Commission by related
9 corporations. If the member is not required to file with the Securities and Exchange Commission,
10 the Mayor may allow the use of the consolidated profit and loss statement prepared for reporting
11 to shareholders and subject to review by an independent auditor. If above statements do not
12 reasonably approximate income as determined under this chapter, the Mayor may accept those
13 statements with appropriate adjustments to approximate that income.

14 (4) If a unitary business includes income from a partnership, the income to be
15 included in the total income of the combined group shall be the member of the combined group's
16 direct and indirect distributive share of the partnership's unitary business income.

17 (5) All dividends paid by one to another of the members of the combined group
18 shall, to the extent those dividends are paid out of the earnings and profits of the unitary business
19 included in the combined report, in the current or an earlier year, be eliminated from the income
20 of the recipient. Except as otherwise provided, this provision shall not apply to dividends
21 received from members of the unitary business which are not a part of the combined group.
22 Except when specifically required by the Mayor to be included, all dividends paid by an
23 insurance company directly or indirectly to a corporation that is part of a unitary business with

1 the insurance company shall be deducted or eliminated from the income of the recipient of the
2 dividend.

3 (6) Except as otherwise provided by regulation, business income from an
4 intercompany transaction between members of the same combined group shall be deferred in a
5 manner similar to 26 C. F. R. 1.1502-13. Upon the occurrence of any of the following events,
6 deferred business income resulting from an intercompany transaction between members of a
7 combined group shall be restored to the income of the seller and shall be apportioned as business
8 income earned immediately before the event:

9 (A) The object of a deferred intercompany transaction is:

10 (i) Resold by the buyer to an entity that is not a member of the
11 combined group;

12 (ii) Resold by the buyer to an entity that is a member of the
13 combined group for use outside the unitary business in which the buyer and seller are engaged;
14 or

15 (iii) Converted by the buyer to a use outside the unitary business in
16 which the buyer and seller are engaged; or

17 (B) The buyer and seller are no longer members of the same combined
18 group, regardless of whether the members remain unitary.

19 (7) A charitable expense incurred by a member of a combined group shall, to the
20 extent allowable as a deduction pursuant to Internal Revenue Code § 170, be subtracted first
21 from the business income of the combined group, subject to the income limitations of that
22 section applied to the entire business income of the group and any remaining amount shall then
23 be treated as a nonbusiness expense allocable to the member that incurred the expense, subject to

1 the income limitations of that section applied to the nonbusiness income of that specific member.
2 Any charitable deduction disallowed under the foregoing rule, but allowed as a carryover
3 deduction in a subsequent year, shall be treated as originally incurred in the subsequent year by
4 the same member and the rules of this section shall apply in the subsequent year in determining
5 the allowable deduction in that year.

6 (8) Gain or loss from the sale or exchange of capital assets, property described by
7 Internal Revenue Code § 1231(a)(3) and property subject to an involuntary conversion shall be
8 removed from the total separate net income of each member of a combined group and shall be
9 apportioned and allocated as follows:

10 (A) For each class of gain or loss (short term capital, long term capital,
11 Internal Revenue Code § 1231 and involuntary conversions) all members' business gain and loss
12 for the class shall be combined without netting between classes and each class of net business
13 gain or loss separately apportioned to each member using the member's apportionment
14 percentage determined under § 47-1810.04 of this chapter.

15 (B) Each taxpayer member shall then net its apportioned business gain or
16 loss for all classes, including any such apportioned business gain and loss from other combined
17 groups, against the taxpayer member's nonbusiness gain and loss for all classes allocated to the
18 District, using the rules of Internal Revenue Code §§ 1222 and 1231, without regard to any of the
19 taxpayer member's gains or losses from the sale or exchange of capital assets, § 1231 property
20 and involuntary conversions which are nonbusiness items allocated to another state.

21 (C) Any resulting District source income or loss, if the loss is not subject
22 to the limitations of Internal Revenue Code § 1211 of a taxpayer member produced by the
23 application of the preceding subsections shall then be applied to all other District source income

1 or loss of that member.

2 (D) Any resulting District source loss of a member that is subject to the
3 limitations of § 1211 shall be carried over by that member and shall be treated as District source
4 short-term capital loss incurred by that member for the year for which the carryover applies.

5 (9) Any expense of one member of the unitary group which is directly or indirectly
6 attributable to the nonbusiness or exempt income of another member of the unitary group shall
7 be allocated to that other member as corresponding nonbusiness or exempt expense, as
8 appropriate.

9 D.C. Code § 47-1810.06. Designation of surety.

10 Sec. 806. Section 47-1810.06 of the District of Columbia Official Code is added as
11 follows:

12 § 47-1810.06. Designation of surety.

13 As a filing convenience, and without changing the respective liability of the group
14 members, members of a combined reporting group may annually elect to designate one taxpayer
15 member of the combined group to file a single return in the form and manner prescribed by the
16 department, in lieu of filing their own respective returns, provided that the taxpayer designated to
17 file the single return consents to act as surety with respect to the tax liability of all other
18 taxpayers properly included in the combined report and agrees to act as agent on behalf of those
19 taxpayers for the year of the election for tax matters relating to the combined report for that year.
20 If for any reason the surety is unwilling or unable to perform its responsibilities, tax liability may
21 be assessed against the taxpayer members.

1 D.C. Code § 47-1810.07. Water's-edge reporting mandated absent affirmative election to report
2 based on worldwide unitary combined reporting basis; initiation and withdrawal of worldwide
3 combined reporting election.

4 Sec. 807. Section 47-1810.07 of the District of Columbia Official Code is added as
5 follows:

6 § 47-1810.07. Water's-edge reporting mandated absent affirmative election to report
7 based on worldwide unitary combined reporting basis; initiation and withdrawal of worldwide
8 combined reporting election.

9 (A) Water's-edge reporting.

10 Absent an election under subsection (B) of this section to report based upon a worldwide
11 unitary combined reporting basis, taxpayer members of a unitary group shall determine each of
12 their apportioned shares of the net business income or loss of the combined group on a water's-
13 edge unitary combined reporting basis. In determining tax under this chapter on a water's-edge
14 unitary combined reporting basis, taxpayer members shall take into account all or a portion of the
15 income and apportionment factors of only the following members otherwise included in the
16 combined group pursuant to § 47-1805.02A of this chapter:

17 (1) The entire income and apportionment factors of any member incorporated in
18 the United States or formed under the laws of any state, the District or any territory or possession
19 of the United States;

20 (2) The entire income and apportionment factors of any member, regardless of the
21 place incorporated or formed, if the average of its property, payroll and sales factors within the
22 United States is 20% or more;

23 (3) The entire income and apportionment factors of any member which is a

1 domestic international sales corporation as described in Internal Revenue Code §§ 991 to 994,
2 inclusive; a foreign sales corporation as described in Internal Revenue Code §§ 921 to 927,
3 inclusive; or any member which is an export trade corporation, as described in Internal Revenue
4 Code §§ 970 to 971, inclusive;

5 (4) Any member not described in subdivision (1), (2) or (3) of this subsection
6 shall include its business income which is effectively connected, or treated as effectively
7 connected under the provisions of the Internal Revenue Code, with the conduct of a trade or
8 business within the United States and, for that reason, subject to federal income tax;

9 (5) Any member that is a "controlled foreign corporation", as defined in Internal
10 Revenue Code § 957, to the extent of the income of that member that is defined in § 952 of
11 Subpart F of the Internal Revenue Code (Subpart F income) not excluding lower-tier
12 subsidiaries' distributions of such income which were previously taxed, determined without
13 regard to federal treaties, and the apportionment factors related to that income; any item of
14 income received by a controlled foreign corporation shall be excluded if such income was
15 subject to an effective rate of income tax imposed by a foreign country greater than 90% of the
16 maximum rate of tax specified in Internal Revenue Code § 11;

17 (6) Any member that earns more than 20% of its income, directly or indirectly,
18 from intangible property or service-related activities that are deductible against the business
19 income of other members of the water's-edge group, to the extent of that income and the
20 apportionment factors related thereto; and

21 (7) The entire income and apportionment factors of any member that is doing
22 business in a tax haven defined as being engaged in activity sufficient for that tax haven
23 jurisdiction to impose a tax under United States constitutional standards. If the member's

1 business activity within a tax haven is entirely outside the scope of the laws, provisions and
2 practices that cause the jurisdiction to meet the criteria set forth in the definition of a tax haven,
3 the activity of the member shall be treated as not having been conducted in a tax haven.

4 (B) Initiation and withdrawal of election to report based on worldwide unitary combined
5 reporting.

6 (1) An election to report District tax based on worldwide unitary combined
7 reporting is effective only if made on a timely filed, original return for a tax year by every
8 member of the unitary business subject to tax under this chapter. The Mayor shall develop rules
9 governing the impact, if any, on the scope or application of a worldwide unitary combined
10 reporting election, including termination or deemed election, resulting from a change in the
11 composition of the unitary group, the combined group, the taxpayer members and any other
12 similar change.

13 (2) The election shall constitute consent to the reasonable production of
14 documents and taking of depositions in accordance with the provisions of this code.

15 (3) In the discretion of the Mayor, a worldwide unitary combined reporting
16 election may be disregarded, in part or in whole, and the income and apportionment factors of
17 any member of the taxpayer's unitary group may be included in or excluded from the combined
18 report without regard to the provisions of this section, if any member of the unitary group fails to
19 comply with any provision of this chapter.

20 (4) In the discretion of the Mayor, the Mayor may mandate worldwide unitary
21 combined reporting, in part or in whole, and the income and apportionment factors of any
22 member of the taxpayer's unitary group may be included in or excluded from the combined
23 report without regard to the provisions of this section, if any member of the unitary group fails to

1 comply with any provision of this chapter or if a person otherwise not included in the water's-
2 edge combined group was availed of with a substantial objective of avoiding state income tax.

3 (5) A worldwide unitary combined reporting election is binding for and applicable
4 to the tax year it is made and all tax years thereafter for a period of ten years. It may be
5 withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only
6 upon written request for reasonable cause based on extraordinary hardship due to unforeseen
7 changes in state tax statutes, law or policy and only with the written permission of the Mayor. If
8 the Mayor grants a withdrawal of election, he or she shall impose reasonable conditions
9 necessary to prevent the evasion of tax or to clearly reflect income for the election period prior to
10 or after the withdrawal. Upon the expiration of the ten-year period, a taxpayer may withdraw
11 from the worldwide unitary combined reporting election. Withdrawal must be made in writing
12 within one year of the expiration of the election and is binding for a period of ten years, subject
13 to the same conditions as applied to the original election. If no withdrawal is properly made, the
14 worldwide unitary combined reporting election shall be in place for an additional ten-year
15 period, subject to the same conditions as applied to the original election.

16 Sec. 808. Applicability.

17 This act shall apply for the taxable years beginning after December 31, 2010.

18 **SUBTITLE B. ITEMIZED DEDUCTION LIMITATION AMENDMENT ACT**

19 Sec. 811. Short title.

20 This title may be cited as the "Itemized Deduction Limitation Amendment Act of 2011".

21 Sec. 812. Title 47 of the District of Columbia Official Code is amended as follows:

22 (a) Section 47-1803.03 is amended to add the following new subsection (b-4):

23 "(b-4). Overall limitation on itemized deductions

1 (1) General rule - In the case of an individual whose District of Columbia (DC)
2 adjusted gross income exceeds the applicable amount, the amount of the itemized deductions
3 otherwise allowable for the taxable year shall be reduced by 5 percent of the excess of DC
4 adjusted gross income over the applicable amount.

5 (2) Applicable amount - In general, for purposes of this subsection, the term
6 "applicable amount" means \$200,000 (\$100,000 in the case of a separate return by a married
7 individual within the meaning of the DC Official Code).

8 (3) For purposes of this subsection, the term "itemized deductions" does not
9 include:

10 (A) The deduction under 26 U.S.C. § 213 (relating to medical, dental, etc.
11 expenses),

12 (B) Any deduction for investment interest (as defined in 26 U.S.C.
13 163(d)), and

14 (C) The deduction under 26 U.S.C. § 165(a) for casualty or theft losses
15 described in paragraph (2) or (3) of 26 U.S.C. § 165(c) or for losses described in 26 U.S.C.
16 165(d).

17 (4) Coordination with other limitations - This subsection shall be applied after the
18 application of any other limitation on the allowance of any itemized deduction.

19 (5) Exception for estates and trusts - This subsection shall not apply to any estate
20 or trust.”

21 **SUBTITLE C. APPORTIONMENT OF BUSINESS INCOME**

22 Sec. 821. Short title.

23 This subtitle may be cited as the “The Apportionment of Business Income Act of 2011”.

1 Sec. 822. Title 47 of the District of Columbia Official Code is amended as follows:

2 (a) Chapter 18 is amended as follows:

3 (1) Section 47-1810.02(d) is amended by inserting the word, “twice” after, “the payroll
4 factor plus” and before “the sales factor” and by striking “3” and inserting “4” in its place.

5 Sec. 823. Applicability

6 This act shall be applicable for the tax years beginning after December 31, 2010.

7 **SUBTITLE D. SALES TAX AMENDMENTS**

8 Sec. 831. Short title.

9 This subtitle may be cited as the “Sales Tax Amendment Act of 2011”.

10 Sec. 832. Title 47 of the District of Columbia Official Code is amended as follows:

11 (a) Section 47-2001(n)(1)(H) is amended by striking the phrase “, except live
12 performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays
13 (with and without music), operas and readings and exhibitions of paintings, sculpture,
14 photography, graphic and craft arts, but including movies, circuses, burlesque shows, sporting
15 events, and performances or exhibitions of any other type or nature”.

16 (b) Section 47-2002 is amended as follows:

17 (1) The lead-in language is amended by striking the phrase “5.75%, except for the period
18 beginning October 1, 2009, and ending September 30, 2012, the rate shall be”.

19 (2) Paragraph (4A) is amended by striking the phrase “by legitimate theaters, or”.

20 Sec. 833. This act shall apply as of July 1, 2011.

21 **SUBTITLE E. PARKING TAX**

22 Sec. 841. Short title.

23 This subtitle may be cited as the “Parking Tax Enhancement Amendment Act of 2011”.

1 Sec. 842. Section 47-2002(1) of the District of Columbia Official Code is amended by
2 striking the term “12%” and inserting the term “18%” in its place.

3 Sec. 843. This act shall apply as of July 1, 2011.

4 **SUBTITLE F. CIGARETTE SALES TAX**

5 Sec. 851. Short title.

6 This subtitle may be cited as the “Cigarette Sales Tax Enhancement Amendment Act of
7 2011”.

8 Sec. 852. Title 47 of the District of Columbia Official Code is amended as follows:

9 (a) Section 47-2001(n)(2) is amended to read as follows:

10 (1) Subparagraph (H) is amended by striking the word “or” at the end.

11 (2) Subparagraph (I) is amended by striking the period at the end and inserting a
12 semicolon in its place.

13 (3) New subparagraph (J) is added to read as follows:

14 “(J) Sales of cigarettes, as defined in § 47-2401(1A).”.

15 (b) Section 47-2402(a) is amended to read as follows:

16 “(a)(1) Except as otherwise provided in § 47-2403, a tax is levied and imposed on the
17 sale or possession on all cigarettes in the District of Columbia at the rate of \$0.05 for each
18 cigarette.

19 “(2) Subject to paragraph (3) of this subsection, a surtax is levied and imposed on the sale
20 or possession of all cigarettes in the District of Columbia at the rate of \$0.36 per package of 20
21 or less cigarettes. If there are more than 20 cigarettes in the package, the surtax per pack will be
22 incrementally increased by \$.018 per each cigarette above 20.

1 “(3) Beginning as of March 31, 2012, and March 31 of each year thereafter, the Mayor
2 shall calculate the average retail price of a package of cigarettes from the best information
3 available and shall recompute the surtax on the basis of the then applicable sales and use tax rate
4 applicable to the sale of cigarettes. The Mayor shall provide notice of any change in the amount
5 of the surtax on or before September 1 of that year, and the change shall be effective as of the
6 following October 1.”.

7 **SUBTITLE G. TAX PENALTY SAFE HARBOR**

8 Sec. 861. Short title.

9 This subtitle may be cited as the “Tax Penalty Safe Harbor Act of 2011”.

10 Sec. 862. Title 47 of the District of Columbia Official Code is amended as follows:

11 (a) Section 47-4214(b)(1)(B) is amended as follows:

12 (1) Sub-subparagraph (ii) is amended by striking the phrase “One hundred
13 percent” and inserting the phrase “One hundred ten percent” in its place.

14 (2) Sub-subparagraph (iii) is amended by striking the phrase “One hundred
15 percent” and inserting the phrase “One hundred ten percent” in its place.

16 (b) Section 47-4215(b)(1)(B)(ii) is amended by striking the phrase “One hundred
17 percent” and inserting the phrase “One hundred ten percent” in its place.

18 Sec. 863. Applicability.

19 This act shall apply to all tax years beginning after December 31, 2011.

20 **SUBTITLE H. MINIMUM CORPORATE AND UNINCORPORATED**

21 **FRANCHISE TAX**

22 Sec. 871. Short title.

1 This subtitle may be cited as the “Minimum Corporate and Unincorporated Franchise Tax
2 Payable Act of 2011”.

3 Sec. 872. Title 47 of the District of Columbia Official Code is amended as follows:

4 (a) Section 47-1807.02(b) is amended by striking the phrase “shall be \$100.” and
5 inserting the phrase “shall be \$250. If District gross receipts are greater than \$1,000,000, the
6 minimum tax payable shall be \$1,000.” in its place.

7 (b) Section 47-1808.03(b) is amended by striking the phrase “shall be \$100.” and
8 inserting the phrase “shall be \$250. If District gross receipts are greater than \$1,000,000, the
9 minimum tax payable shall be \$1,000.” in its place.

10 Sec. 873. Rules and regulations.

11 The Mayor is authorized to promulgate rules and regulations to implement this act.

12 Sec. 874. Applicability

13 This subtitle shall be applicable as of December 31, 2010.

14 **SUBTITLE I. BANK ACCOUNT TAX OFFSET**

15 Sec. 881. Short title.

16 This subtitle may be cited as the “Bank Account Tax Offset Act of 2011”.

17
18 Sec. 882. Chapter 44 of title 47 of the District of Columbia Official Code is amended to
19 add a new section 47-4481 to read as follows:

20 “(a) Definitions.

21 “For purposes of this chapter, the term:

22 “(1) "Account" means:

23 “(A) any funds from a demand deposit account, checking account,
24 negotiable order of withdrawal account, savings account, time deposit account, money market

1 mutual fund account, or certificate of deposit account; any funds paid towards the purchase of
2 shares or other interest in a financial institution, as defined in paragraph (4) (ii) and (iii) of this
3 subsection; and any funds or property held by a financial institution, as defined in paragraph (4)
4 (iv) of this subsection.

5 “(B) "Account" does not include:

6 “(i) an account or portion of an account to which an obligor does
7 not have access due to the pledge of the funds as security for a loan or other obligation;

8 “(ii) funds on property deposited to an account after the time that
9 the financial institution initially attaches the account;

10 “(iii) an account or portion of an account to which the financial
11 institution has a present right to exercise a right of setoff;

12 “(iv) an account or portion of an account that has an account holder
13 of interest named as an owner on the account; or

14 “(v) an account or portion of an account to which the obligor does
15 not have an unconditional right of access.

16 “(2) "Account holder of interest" means any person, other than the obligor, who
17 asserts an ownership interest in an account.

18 “(3) "Financial institution" means:

19 “(A) a depository institution, as defined in the Federal Deposit Insurance
20 Act under 12 U.S.C. § 1813(c);

21 “(B) a federal credit union or State credit union, as defined in the Federal
22 Credit Union Act under 12 U.S.C. § 1752;

1 “(C) a benefit association, insurance company, safe deposit company,
2 money market mutual fund, or similar entity doing business in the State that holds property or
3 maintains accounts reflecting property belonging to others.

4 “(4) "Obligor" means a person, whose property is subject to a tax lien,

5 “(5) “Chief Financial Officer” or “CFO” shall have the meaning as defined in
6 D.C. Official Code § 47-317.03a.

7 “(b) In General. - The Chief Financial Officer may request from a financial institution
8 information and assistance for enforcement of the tax laws of the District of Columbia.

9 “(c) Requests --- Frequency; contents.

10 “(1) The CFO may request not more than four times per year from a financial
11 institution the information set forth in subsection (d) (2) of this section concerning any obligor
12 who is delinquent in the payment of taxes.

13 “(2) A request for information by the CFO under paragraph (1) of this subsection
14 shall contain:

15 “(A) the full name of the obligor and any other names known to be used
16 by the obligor;

17 “(B) the Social Security number or other taxpayer identification number of
18 the obligor; and

19 “(C) shall be transmitted to the financial institution in an electronic format
20 unless the financial institution specifically asks the CFO to submit the request in hard-copy form.

21 “(d) Reports to the Chief Financial Officer.

1 “(1) Within 30 days after a financial institution receives a request for information
2 under subsection (c) of this section, the financial institution shall, with respect to each obligor
3 whose name the CFO submitted to the financial institution, submit a report to the CFO.

4 “(2) (A) Except as provided in subparagraph (B) of this paragraph, the report
5 described in paragraph (1) of this subsection shall contain, to the extent reflected in the records
6 of the financial institution:

7 “(i) the full name of the obligor;

8 “(ii) the address of the obligor;

9 “(iii) the Social Security number or other taxpayer identification
10 number of the obligor;

11 “(iv) any other identifying information needed to ensure positive
12 identification of the obligor; and

13 “(v) for each account of the obligor, the obligor's account number
14 and balance.

15 “(B) For a financial institution that submits reports through the Federal
16 Parent Locator Service under 42 U.S.C. § 666(a)(17), the report described in paragraph (1) of
17 this subsection may contain information that meets the specifications required for financial data
18 match reports under the Federal Parent Locator Service.

19 “(C) A report submitted under paragraph (1) of this subsection shall be
20 provided to the CFO in machine-readable form.

21 “(D) The CFO may institute civil proceedings to enforce this section
22 through the Office of Attorney General.

23 “(e) Liability of financial institution.

1 “A financial institution that complies with a request from the CFO by submitting a report
2 in accordance with subsection (d) of this section is not liable under District law to any person for
3 any:

4 “(1) disclosure of information to the CFO under this section; or

5 “(2) other action taken in good faith to comply with the requirements of this
6 section.

7 “(f) Confidentiality.

8 A financial institution furnishing a report to the CFO under this section is prohibited from
9 disclosing to an obligor that the name of that obligor has been received from or furnished to the
10 CFO.

11 **SUBTITLE J. STANDARD DEDUCTION WITHHOLDING EXCLUSION ACT**

12 Sec. 891. Short title.

13 This subtitle may be cited as the “Standard Deduction Withholding Exclusion Act of
14 2011”.

15 Sec. 892. Section 47-1812.08(e)(8) is amended as follows:

16 (a) Strike the phrase “the excess of:” and insert the phrase “his or her estimated
17 itemized deductions.” in its place;

18 (b) Strike subparagraphs (A) and (B).

19 Sec. 893. Applicability

20 This subtitle shall be applicable for periods beginning after December 31, 2011.

21 **SUBTITLE K. DETERMINATION OF CALCULATED RATE FOR FISCAL**
22 **YEAR 2012**

23 Sec. 8101. Short title.

1 This subtitle may be cited as the “Determination of Calculated Rate for Fiscal Year 2012
2 Amendment Act of 2011”.

3 Sec. 8102. Section 3(a)(b-9)(2)(A)(i) of the “Small Business Commercial Property Tax
4 Relief Act of 2008”, effective March 20, 2008 (D.C. Law 17-123; D.C. Official Code § 47-
5 812(b-9)(2)(A)(i)) is amended by striking the phrase “subparagraph (B) of this paragraph” and
6 inserting “subparagraph (B) of this paragraph provided, that for the tax year beginning October
7 1, 2011, the tax rate shall be \$1.65 of each \$100 of assessed value”.

8 **SUBTITLE L. WITHHOLDING TAX ON DISTRIBUTION FROM RETIREMENT**
9 **ACCOUNTS**

10 Sec. 8111. Short title.

11 This subtitle may be cited as the “Withholding Tax on Distributions from Retirement
12 Accounts Act of 2011”.

13 Sec. 8112. Chapter 18 of title 47 of the District of Columbia Official Code is amended as
14 follows:

15 (a) A new Subsection (f) of D.C. Official Code § 47-1812.08 is added to read as follows:

16 (f) “Withholding of Tax on Retirement Distributions.

17 (1) For the purposes of this subsection, the term:

18 (A) “Retirement Account” or “Qualified Retirement Plan” shall be defined as a
19 qualified employee plan, a qualified employee annuity plan, a defined contribution plan, a tax
20 sheltered annuity plan, an individual retirement account, a hybrid of 2 or more of these plans, or
21 any similarly situated plan as defined by the Internal Revenue Code.

22 (B) If a resident payee receives an early distribution from a retirement plan or
23 account as defined in (A) above or § 3405 of the Internal Revenue Code, and the payment is

1 subject to mandatory withholding of federal income tax, District tax shall be withheld by the
2 payor of that distribution at the highest District income tax rate as exists at the time of receipt of
3 that distribution.

4 Sec. 8113. Applicability

5 This act shall be applicable for periods beginning after December 31, 2011

6 **SUBTITLE M. INCOME TAX RATE CHANGE**

7 Sec. 8121. Short title.

8 This subtitle may be cited as the “Income Tax Rate Increase for Taxable Income over
9 \$200,000 Act of 2011”.

10 Sec. 8122. Chapter 18 of title 47 of the District of Columbia Official Code is amended to
11 add a new paragraph (8) to section 47-1806.03(a) to read as follows:

12 “(8) In the case of a taxable year beginning after December 31, 2011, there is imposed on
13 the taxable income of every resident a tax determined in accordance with the following table:

| 14 If the taxable income is: | The tax is: |
|---|--|
| 15 Not over \$10,000 | 4% of the taxable income. |
| 16 Over \$10,000 but not over \$40,000 | \$400, plus 6% of the excess over \$10,000. |
| 17 Over \$40,000 but not over \$200,000 .. | \$2,200, plus 8.5% of the excess over \$40,000 |
| 18 Over \$200,000..... | \$15,800, plus 8.9% of the excess over \$200,000 |

19 Sec. 8123. Applicability.

20 This act shall be applicable for tax years after December 31, 2011.

21 **SUBTITLE N. OFF-PREMISE ALCOHOL AMENDMENTS**

22 Sec. 8131. Short title.

23 This subtitle may be cited as the “Off-premise Alcohol Amendments Act of 2011”.

1 Sec. 8132. Section 722 (D.C. Official Code § 25-722) is amended as follows:

2 (1) Amend subsection (a) by striking the phrase “10:00 p.m.” and inserting the phrase
3 “midnight” in its place.

4 (2) Amend subsection (b) by striking the phrase “10:00 p.m.” and inserting the phrase
5 “midnight” in its place.

6 Sec. 8133. Section 47-2002(3A) is amended to delete “9%” and replace it with “10%”.

7 Sec. 8134. This subtitle shall be effective July 1, 2011.

8 **SUBTITLE O. COMMUNITY BENEFITS FUND AMENDMENT**

9 Sec. 8141. Short title.

10 This subtitle may be cited as the “Community Benefits Fund Amendment Act of 2011”.

11 Sec. 8142. Section 202 of the Ballpark Omnibus Financing and Revenue Act of 2004,
12 effective April 8, 2005 (D.C. Law 15-320; D.C. Official Code § 10-1602.02) is amended to add a
13 new section 202a to read as follows:

14 “Sec 202a. Section 202 shall be subject to the inclusion of its fiscal effect in an approved
15 budget and financial plan.”.

16 **TITLE IX. SPECIAL PURPOSE AND DEDICATED REVENUE FUND**
17 **TRANSFERS**

18 Sec. 901. Short title.

19 This subtitle may be cited as the “Fiscal Year 2012 Transfer of Special Purpose Funds
20 Act of 2011”.

21 Sec. 902. DUI Fund.

22 Section 10(b)(3) of District of Columbia Traffic Act of 1925, approved March 3, 1925
23 (43 Stat. 1119; D.C. Official Code § 50-2201.05(b)(3)) is amended by striking the phrase “, shall

1 be used by the District of Columbia exclusively for the enforcement and prosecution of the
2 District traffic alcohol laws, and shall remain available until expended”.

3 Sec. 903. Anti-Trust Fund and Consumer Protection Fund.

4 Title 28 of the District of Columbia Official Code is amended as follows:

5 (a) Section 28-3911 is repealed.

6 (b) Section 28-4516 is repealed.

7 Sec. 904. Antifraud Fund.

8 The District of Columbia Procurement Practices Act of 1985 effective February 21, 1986
9 (D.C. Law 6-85; D.C. Official Code § 2-301.01 *et seq.*) is amended as follows:

10 (a) Section 815(f)(1) (D.C. Official Code § 2-308.15(f)(1)) is amended by striking the
11 second sentence.

12 (b) Section 816 (D.C. Official Code § 2-308.20) is repealed.

13 Sec. 905. Utilities Payment for Non-DC Agencies.

14 Notwithstanding any other law, the fund which is designated for accounting purposes by
15 the Office of the Chief Financial Officer as fund 1150 within the Office of Finance and Resource
16 Management shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal
17 year shall revert to the unrestricted fund balance of the General Fund of the District of Columbia.

18 Sec. 906. Payroll Service Fees.

19 Section 1707 of the District of Columbia Government Comprehensive Merit Personnel
20 Act of 1978 (D.C. Law 2-139; D.C. Official Code 1-617.07) is amended by adding new sentence
21 at the end that reads “The fees collected pursuant to this section shall be deposited into the
22 unrestricted General Fund of the District of Columbia.”

23 Sec. 907. Service Contracts.

1 Notwithstanding any other law, the fund which is designated for accounting purposes by
2 the Office of the Chief Financial Officer as fund 0603 within the Office of the Chief Financial
3 Officer shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year
4 shall revert to the unrestricted fund balance of the General Fund of the District of Columbia.

5 Sec. 908. Dishonored Check Fees.

6 Section 1g of an Act To authorize the Commissioners of the District of Columbia to
7 prescribe penalties for the handling and collection of dishonored checks, approved September 28,
8 1965 (79 Stat. 844; D.C. Official Code § 1-333.11(g)) is amended by striking the phrase
9 “nonlapsing fund to be known as the Dishonored Check Fee Collection Fund (“Fund”); provided,
10 that any funds deposited in the Fund in the year prior to a current year and the interest earned on
11 that money remaining in the Fund after the payment of the costs accrued in the prior year, less
12 10% of the remainder amount that shall be retained as a reserve operating balance, shall be
13 transferred or revert to the General Fund of the District of Columbia. All funds obtained from the
14 fees authorized by this section, shall be deposited into the Fund and shall be used, subject to
15 authorization by Congress in an appropriations act, to pay the costs of operating and maintaining
16 the office or offices responsible for processing the fees authorized by this section” and inserting
17 the phrase “lapsing fund to be known as the Dishonored Check Fee Collection Fund (“Fund”).
18 Any monies deposited in the Fund shall be used exclusively for the purposes set forth in this
19 section. Any unexpended funds in the Fund at the end of a fiscal year shall revert to the
20 unrestricted fund balance of the General Fund of the District of Columbia” in its place.

21 Sec. 909. Miscellaneous Revenue.

22 Notwithstanding any other law, the fund which is designated for accounting purposes by
23 the Office of the Chief Financial Officer as fund 0607 within the Office of the Chief Financial

1 Officer shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year
2 shall revert to the unrestricted fund balance of the General Fund of the District of Columbia.

3 Sec. 910. Bank Fees.

4 Notwithstanding any other law, the fund which is designated for accounting purposes by
5 the Office of the Chief Financial Officer as fund 0610 within the Office of the Chief Financial
6 Officer shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year
7 shall revert to the unrestricted fund balance of the General Fund of the District of Columbia.

8 Sec. 911. Tax Collection Fees.

9 Title 47 of the D.C. Official Code is amended as follows:

10 47-4405 is amended by adding a sentence after the first sentence of paragraph (b)(2) to
11 read as follows: "The funds collected pursuant to this paragraph shall be deposited into the
12 unrestricted fund balance of the General Fund of the District of Columbia."

13 Sec. 912. Unclaimed Property Contingency Fund.

14 Section 123(b)(1) of the of The Uniform Disposition of Unclaimed Property Act of 1980,
15 effective March 5, 1981 (D.C. Law 3-160; D.C. Official Code § 41-123(b)(1)), is amended by
16 adding a new sentence at the end to read as follows:

17 "Any monies unexpended at the end of a fiscal year shall revert to the unrestricted fund
18 balance of the General Fund of the District of Columbia."

19 Sec. 913. Defined Contribution Plan Administration.

20 Notwithstanding any other law, the fund which is designated for accounting purposes by
21 the Office of the Chief Financial Officer as fund 0614 within the Office of the Chief Financial
22 Officer shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year
23 shall revert to the unrestricted fund balance of the General Fund of the District of Columbia.

1 Sec. 914. Compliance and Real Property Tax Administration Fund.

2 Title 47 of the District of Columbia is amended as follows:

3 Section 47-317.08 is repealed.

4 Sec. 915. DC Lottery Reimbursement Fund.

5 Notwithstanding any other law, the fund which is designated for accounting purposes by
6 the Office of the Chief Financial Officer as fund 0619 within the Office of the Chief Financial
7 Officer shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year
8 shall revert to the unrestricted fund balance of the General Fund of the District of Columbia.

9 Sec. 916. OPEB Trust Administration

10 Notwithstanding any other law, the funds which are deposited in the fund designated for
11 accounting purposes by the Office of the Chief Financial Officer as fund 0623 within the Office
12 of the Chief Financial Officer shall be deposited in the General Fund of the District of Columbia
13 and shall not be accounted for by a separate fund or account within the General Fund of the
14 District of Columbia. Any unexpended funds in the fund on the effective date of this subtitle
15 shall be transferred to the unrestricted fund balance of the General Fund of the District of
16 Columbia.

17 Sec. 917. RFK and DC Armory Maintenance Fund.

18 Section 208c of The Washington Convention Center Authority Act of 1994, effective
19 September 28, 1994 (D.C. Law 10-188; D.C. Official Code § 10-1202.08c(b)(3)) is repealed.

20 Sec. 918. Parking Fees.

21 Section 1806k of Fiscal Year 1999 Budget Support Act of 1998, effective March 26,
22 1999, (D.C. Law 12-175; D.C. Official Code § 10-1016) is repealed.

23 Sec. 919. Rent.

1 Section 5 of the District of Columbia Appropriations Act, 1955, approved July 1, 1954
2 (68 Stat. 393; D.C. Official Code § 10–701) is repealed.

3 Sec. 920. Distribution Fees.

4 Section (i)(1) of An Act To grant additional powers to the Commissioners of the District of
5 Columbia, and for other purposes, approved December 20, 1944 (58 Stat. 819; D.C. Official
6 Code § 1-301.01) is amended by striking the phrase “General Fund” and inserting the phrase
7 “unrestricted fund balance of the General Fund of the District of Columbia”

8 Conforming Amendment.

9 Section 558(b) of the An Act To establish a code of law for the District of Columbia,
10 approved March 3, 1901 (31 Stat. 1279) is amended by adding a new sentence at the end of
11 subsection (b) to read as follows: “All proceeds collected pursuant to this section shall be
12 deposited into the unrestricted fund balance of the General Fund of the District of Columbia.”

13 Sec. 921. Defined Benefits Retirement Program Fund.

14 Notwithstanding any other law, the funds which are deposited in the fund designated for
15 accounting purposes by the Office of the Chief Financial Officer as fund 0615 within the
16 Department of Human Resources shall be deposited in the General Fund of the District of
17 Columbia and shall not be accounted for by a separate fund or account within the General Fund
18 of the District of Columbia. Any unexpended funds in the fund on the effective date of this
19 subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of
20 Columbia.

21 Sec. 922. Reimbursables from Other Governments Fund.

22 Notwithstanding any other law, the funds which are deposited in the fund designated for
23 accounting purposes by the Office of the Chief Financial Officer as fund 1555 within the

1 Department of Human Resources shall be deposited in the General Fund of the District of
2 Columbia and shall not be accounted for by a separate fund or account within the General Fund
3 of the District of Columbia. Any unexpended funds in the fund on the effective date of this
4 subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of
5 Columbia.

6 Sec. 923. DC Surplus Personal Property Sales.

7 The District of Columbia Procurement Practices Act of 1985, effective February 21, 1986
8 (D.C. Law 6-85; D.C. Official Code § 2-307.03) is amended as follows:

9 (a) Paragraph (1A) of subsection (a) is amended by striking the phrase “District of
10 Columbia Surplus Personal Property Sales Revolving Fund established by subsection (b) of this
11 section” and inserting the phrase “General Fund of the District of Columbia.” in its place.

12 (b) Subsection (b) is repealed.

13 (c) Subsection (c) is amended by striking the phrase “may collect and deposit in the Fund
14 established pursuant to subsection (b) of this section the proceeds from surplus personal property
15 sales” and inserting the phrase “shall collect and deposit the proceeds from surplus personal
16 property sales into the General Fund of the District of Columbia” in its place.

17 (d) Subsection (d) is repealed.

18 Sec. 924. District of Columbia Surplus Personal Property Sales Revolving Fund.

19 The District of Columbia Procurement Practices Act of 1985, effective February 21, 1986 (D.C.
20 Law 6-85; D.C. Official Code § 2-311.03) is amended as follows:

21 Subsection (d) (D.C. Official Code § 2-311.03) is amended by striking the phrase “all
22 funds deposited into the Fund, and any interest earned on those funds, shall not revert to the
23 unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal

1 year, or at any other time, but shall be continually available for the uses and purposes set forth in
2 subsection (c) of this section without regard to fiscal year limitation, subject to authorization by
3 Congress” and inserting the phrase “all funds received pursuant to this section shall be deposited
4 in the unrestricted fund balance of the General Fund of the District of Columbia” in its place.

5 Sec. 925. DC Supply Schedule and Purchase Card Program Fund.

6 Section 1103 of The District of Columbia Procurement Practices Act of 1985 effective
7 February 21, 1986 (D.C. Law 6-85; D.C. Official Code § 2-311.03) is amended as follows:

8 (a) Subsection (c-1) is repealed.

9 (b) Subsection (d) is amended by striking the phrase “Except as provided in
10 subsection (c)(2) of this section, all funds deposited into the Fund, and any interest earned on
11 those funds, shall not revert to the unrestricted fund balance of the General Fund of the District
12 of Columbia at the end of a fiscal year, or at any other time, but shall be continually available for
13 the uses and purposes set forth in subsection (c) of this section without regard to fiscal year
14 limitation, subject to authorization by Congress” and inserting the phrase “all funds received
15 pursuant to this section shall be deposited in the unrestricted fund balance of the General Fund of
16 the District of Columbia” in its place.

17 Sec. 926. DC Net Services Support Fund.

18 Section 1003 of The Fiscal Year 2008 Budget Support Act of 2007, effective September
19 18, 2007 (D.C. Law 17-20; D.C. Official Code § 1-1432) is amended as follows:

20 (a) Section 1003(a) (D.C. Official Code) is amended by striking the word “nonlapsing”
21 and inserting the word “lapsing” in its place.

22 (b) Section 1003(b) (D.C. Official Code § 1-1432) is amended by striking the phrase “not
23 revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end

1 of a fiscal year, or at any other time, but shall be continually available for the uses and purposes
2 set forth in subsection (a) of this section without regard to fiscal year limitation, subject to
3 authorization by Congress” and inserting the phrase “be used exclusively for the purposes set
4 forth in subsection (a) of this section. Any unexpended funds in the DC-NET Services Support
5 Fund at the end of a fiscal year shall revert to the unrestricted fund balance of the General Fund
6 of the District of Columbia” in its place.

7 Sec. 927. SERV US Program Fund.

8 Section 1004 of The Fiscal Year 2008 Budget Support Act of 2007, effective September
9 18, 2007 (D.C. Law 17-20; D.C. Official Code § 1-1433), is amended as follows:

10 (a) Section 1004(a) (D.C. Official Code § 1-1433), is amended by striking the word
11 “nonlapsing” and inserting the word “lapsing”.

12 (b) Section 1004(b) (D.C. Official Code § 1-1433) is amended by striking the phrase “not
13 revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end
14 of a fiscal year, or at any other time, but shall be continually available for the uses and purposes
15 set forth in subsection (a) of this section without regard to fiscal year limitation, subject to
16 authorization by Congress” and inserting the phrase “be used exclusively for the purposes set
17 forth in subsection (a) of this section. Any unexpended funds in the Technology Infrastructure
18 Services Support Fund at the end of a fiscal year shall revert to the unrestricted fund balance of
19 the General Fund of the District of Columbia” in its place.

20 Sec. 928. Fixed Cost Payments for Non-DC Agencies.

21 Notwithstanding any other law, the fund which is designated for accounting purposes by
22 the Office of the Chief Financial Officer as fund 1150 within the Fixed Cost – Department of
23 Real Estate Services shall be a lapsing fund and any unexpended funds in the fund at the end of a

1 fiscal year shall revert to the unrestricted fund balance of the General Fund of the District of
2 Columbia.

3 Sec. 929. ABC – Keg Registration Fees.

4 Title 25 of the District of Columbia is amended as follows:

5 Subsection (a) of Section 25-210 is amended by striking the phrase “licensing and
6 permitting fees shall be deposited into the ABRA Fund without regard to fiscal year limitation
7 pursuant to an act of Congress. All fees deposited into the ABRA Fund shall not revert to the
8 General Fund of the District of Columbia at the end of any fiscal year or at any other time, but
9 shall be continually available for the uses and purposes set forth in this subsection, subject to
10 authorization by Congress in an appropriations act” and inserting the phrase “licensing,
11 permitting, and regulation fees shall be deposited into the ABRA Fund. All funds received
12 unexpended at the end of a fiscal year shall revert to the General Fund of the District of
13 Columbia”.

14 Sec. 930. Funds for AWC NEDCO EDFC and Funds from AWC & NCRC
15 Development.

16 The National Capital Revitalization Corporation and Anacostia Waterfront Corporation
17 Reorganization Act of 2008, effective March 26, 2008 (D.C. Law 17-138; D.C. Official Code §
18 2-1225.01 *et. seq.*) is amended as follows:

19 (a) Section 102(g)(3) (D.C. Official Code § 2-1225.02) is amended by striking the phrase
20 “Economic Development Special Account established by § 2-1225.21” and inserting the phrase
21 “General Fund of the District of Columbia”.

22 (b) Section 301 (D.C. Official Code § 2-1225.21) is repealed.

23 Sec. 931. D.C. Residents Job Training Program.

1 Sections 2171-75 of the Get DC Residents Training for Jobs Now Act of 2009, effective
2 March 3, 2010 (D.C. Law 18-111; to be codified at D.C. Official Code § 38-1101.01 – 38-
3 1101.05) is repealed.

4 Sec. 932. Commercial Trust Fund.

5 Notwithstanding any other law, the funds which are deposited in the fund designated for
6 accounting purposes by the Office of the Chief Financial Officer as fund 0622 within the
7 Department of Small and Local Business Development shall be deposited in the General Fund of
8 the District of Columbia and shall not be accounted for by a separate fund or account within the
9 General Fund of the District of Columbia. Any unexpended funds in the fund on the effective
10 date of this subtitle shall be transferred to the unrestricted fund balance of the General Fund of
11 the District of Columbia.

12 Sec. 933. Film DC Economic Incentive/Production Support.

13 Section 2(e)(a) of The Film DC Economic Incentive Act of 2006, effective March 10,
14 2007 (D.C. Law 18-111; D.C. Official Code § 39-501.01 *et. seq.*) is amended as follows:

15 (D.C. Official Code § 39-501.05(a)), is amended by striking the word “nonlapsing” and
16 inserting the word “lapsing” in its place; striking the phrase “not revert to the unrestricted fund
17 balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any
18 other time, but shall be continually available for the uses and purposes set forth in subsection
19 (b)(3) of this section without regard to fiscal year limitation, subject to authorization by
20 Congress” and inserting the phrase “be used exclusively for the purposes set forth in subsection
21 (b)(3) of this section. Any unexpended funds in the Film DC Special Account Fund at the end of
22 a fiscal year shall revert to the unrestricted fund balance of the General Fund of the District of
23 Columbia” in its place.

1 Sec. 934. Low-Income Housing Tax Credit Fund.

2 Section 3 of The Low-Income Housing Tax Credit Fund Act of 2004, effective
3 September (D.C. Law 15-299; D.C. Official Code § 42-2853.02(a)) is amended by striking the
4 phrase “nonlapsing fund separate from the General Fund of the District of Columbia, to be
5 known as the Low-Income Housing Tax Credit Fund (“Fund”). All user fees collected under this
6 chapter, and all interest earned on those user fees, shall be deposited into the Fund, shall be
7 available without regard to fiscal year limitation, and shall not revert to the General Fund of the
8 District of Columbia at the end of any fiscal year or at any other time. The money in the Fund
9 shall be continually available to the Department for the uses and purposes set forth in this
10 chapter, subject to authorization by the Council and Congress” and inserting the phrase “lapsing
11 fund known as the Low-Income Housing Tax Credit Fund (“Fund”). All monies received shall
12 be used for the uses and purposes set forth in this chapter, subject to authorization by the Council
13 and Congress. Any unexpended monies in the Fund shall revert to the unrestricted fund balance
14 of the General Fund of the District of Columbia”.

15 Sec. 935. Nuisance Abatement.

16 Section 1 of An Act To provide for the abatement of nuisances in the District of
17 Columbia by the Commissioners of said District, and for other purposes, approved Apr. 14, 1906
18 (34 Stat. 114; D.C. Official Code § 42-3131.01) is repealed.

19 Sec. 937. Condo Conversion Fees.

20 Section 307 of The Rental Housing Conversion and Sale Act of 1980, effective
21 September 10, 1980 (D.C. Law 3-86; D.C. Official Code § 42-3403.07), is repealed.

22 Sec. 938. Rental Accommodation Fees.

1 Section 401(b) of the Rental Housing Act of 1985, effective July 17,1985 (D.C. Law 6-
2 10; D.C. Official Code § 42-3504.01(b)), is repealed.

3 Sec. 939. Special Events Revolving.

4 A new sentence is added at the end of Subsection (b) of D.C. Official Code § 47-2826 to
5 read as follows:

6 “All funds received but not expended in a fiscal year shall revert to the unrestricted fund
7 balance of the General Fund of the District of Columbia.”

8 Sec. 940. Boxing Commission Revolving Account.

9 Section 7 of the District of Columbia Boxing and Wrestling Commission Act, effective
10 October 8, 1975 (D.C. Law 1-20; D.C. Official Code § 3-606(c)) is amended by adding a new
11 sentence at the end of subsection (c) to read as follows: “Any monies received but not expended
12 at the end of a fiscal year shall lapse into the unrestricted fund balance of the General Fund of the
13 District of Columbia.”

14 Sec. 941. Fire Protection Special Revolving Fund.

15 Subsection (a) of An Act of July 11, 1919, approved July 11, 1919 (41 Stat. 69; D.C.
16 Official Code § 6-703.01), is amended by striking the phrase “Treasury of the United States to
17 the credit of the”.

18 Sec. 942. Construction/Zoning Compliance Management Fund.

19 Section 7a of the Construction Codes Approval and Amendments Act of 1986, effective
20 March 21, 1987 (D.C. Law 6-216; D.C. Official Code § 6-1406.01) is repealed.

21 Sec. 943. Enhanced Surveyor Fund.

22 Section 1593(e) of an Act To establish a code of law for the District of Columbia,
23 approved March 3, 1901 (31 Stat. 1426; D.C. Official Code § 1-1329), is repealed.

1 Sec. 944. Securities Broker/Dealer Licenses/Investment Advisor’s Licenses/Captive
2 Insurance/Banking Trust Fund.

3 Section 8(b-2) of the Department of Insurance and Securities Regulation Establishment
4 Act of 1996 (D.C. Law 11-268; D.C. Official Code § 31-107(b-2)) is amended by striking the
5 word “all funds” and inserting the phrase “all proceeds from licensure and any funds”

6 Sec. 945. Data Processing Fund.

7 Notwithstanding any other law, the funds which are deposited in the fund designated for
8 accounting purposes by the Office of the Chief Financial Officer as fund 1431 within the
9 Metropolitan Police Department shall be deposited in the General Fund of the District of
10 Columbia and shall not be accounted for by a separate fund or account within the General Fund
11 of the District of Columbia. Any unexpended funds in the fund on the effective date of this
12 subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of
13 Columbia.

14 Sec. 946. Reimbursable from Other Government (Police and Fire Clinic Reimbursement
15 Fund).

16 Notwithstanding any other law, the fund which is designated for accounting purposes by
17 the Office of the Chief Financial Officer as fund 1555 within the Metropolitan Police
18 Department shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal
19 year shall revert to the unrestricted fund balance of the General Fund of the District of Columbia.

20 Sec. 947. Sale of Unclaimed Property.

21 Notwithstanding any other law, the funds which are deposited in the fund designated for
22 accounting purposes by the Office of the Chief Financial Officer as fund 1607 within the
23 Metropolitan Police Department shall be deposited in the General Fund of the District of

1 Columbia and shall not be accounted for by a separate fund or account within the General Fund
2 of the District of Columbia. Any unexpended funds in the fund on the effective date of this
3 subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of
4 Columbia.

5 Sec. 948. Miscellaneous Fund within the Metropolitan Police Department.
6 Notwithstanding any other law, the fund which is designated for accounting purposes by the
7 Office of the Chief Financial Officer as fund 1614 within the Metropolitan Police Department
8 shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year shall
9 revert to the unrestricted fund balance of the General Fund of the District of Columbia.

10 Sec. 949. Automated Traffic Enforcement Fund.
11 Notwithstanding any other law, the funds which are deposited in the fund designated for
12 accounting purposes by the Office of the Chief Financial Officer as fund 1660 within the
13 Metropolitan Police Department shall be deposited in the General Fund of the District of
14 Columbia and shall not be accounted for by a separate fund or account within the General Fund
15 of the District of Columbia. Any unexpended funds in the fund on the effective date of this
16 subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of
17 Columbia.

18 Sec. 950. Gambling Proceeds.

19 Section 866(c) of An Act To establish a code of law for the District of Columbia,
20 approved March. 3, 1901 (31 Stat. 1331; D.C. Official Code § 22-1705(c)), is amended by
21 striking the phrase “Treasury of the United States to the credit” and inserting the phrase “General
22 Fund”.

23 Sec. 951. (Other Revenue) Fire and Medical Emergency Training Fund.

1 Section 703 of the Fiscal Year 2004 Budget Support Act of 2003, effective November 13,
2 2003 (D.C. Law 15-39; D.C. Official Code § 5-432), is amended as follows:

3 (a) Subsection (a) is amended to read a sentence at the end to read as follows: “There is
4 established as a lapsing fund, the Fire and Emergency Medical Services Training Fund
5 (“Fund”).”.

6 (b) Subsection (c) is repealed.

7 Sec. 952. Special Events.

8 A new sentence is added at the end of Subsection (b) of D.C. Official Code § 47-2826 to
9 read as follows:

10 “All funds received but not expended in a fiscal year shall revert to the unrestricted fund
11 balance of the General Fund of the District of Columbia.”

12 Sec. 953. Shelter and Transitional Housing for Victims of Domestic Violence Fund.

13 Section 3013 of the Fiscal Year 2008 Budget Support Act of 2007, effective October 1,
14 2002 (D.C. Law 17-20; D.C. Official Code § 4-521) is repealed.

15 Sec. 954. Adjudication fees and fines.

16 Section 8 of the Office of Administrative Hearings Establishment Act of 2001, effective
17 March 6, 2002 (D.C. Law 14-76; D.C. Official Code § 2-1831.05) is amended as follows:

18 (a) Subsection (b)(9) is amended by striking the phrase “a portion of revenue” and
19 inserting the word “revenues” in its place; striking the phrase “, such revenue to be maintained
20 by the Chief Financial Officer in a non-lapsing account to fund the administrative adjudication
21 services provided by the Office, except that such funds shall only be collected and maintained in
22 a manner consistent with safeguarding the integrity and independence of the decisional process

1 in matters pending before the Office;” and inserting the phrase “shall be deposited into the
2 unrestricted fund balance of the General Fund of the District of Columbia.” in its place.

3 Sec. 955. Insurance Violation Fines.

4 The Motor Vehicle Theft Prevention Act of 2008, effective July 18, 2008 (D.C. Law 17-
5 197; D.C. Official Code § 3-1351 *et. seq.*) is amended as follows:

6 (a) Section 2 (D.C. Official Code § 3-1351) is amended by striking the phrase “Motor
7 Vehicle Theft Prevention Fund established by § 3-1356” and inserting the phrase “General Fund
8 of the District of Columbia” in its place.

9 (b) Section 7 (D.C. Official Code § 3-1356) is repealed.

10 Conforming amendment

11 (c) Section 15 of the Compulsory/No-Fault Motor Vehicle Insurance Act of 1982,
12 effective September 18, 1982 (D.C. Law 4-155; D.C. Official Code § 31-2413(d)) is amended
13 by striking the phrase “Motor Vehicle Theft Prevention Fund established by § 3-1356” and
14 inserting the phrase “General Fund of the District of Columbia” in its place.

15 Sec. 956. Medical Examiner Fees.

16 Section 2918a of the Fiscal Year 2001 Budget Support Act of 2000, effective October 20,
17 2000 (D.C. Law 13-172; D.C. Official Code § 5-1418) is repealed.

18 Sec. 957. E-911 Amendments.

19 The Emergency and Non-Emergency Number Telephone Calling Systems Fund
20 Act of 2000, effective October 19, 2000 (D.C. Law 13-172; D.C. Official Code § 2-1801
21 *et seq.*), is amended as follows:

22 (a) Section 603 (D.C. Official Code § 2-1802) is amended by striking the phrase “and
23 from sources identified in section 604a”.

1 (b) Section 604a (D.C. Official Code § 2-1802.01) is repealed.

2 Conforming amendment.

3 Section 28-3911(a)(1) is amended by striking the phrase “with assets not to exceed \$ 3.4
4 million at any time. Any balance at any time in excess of \$ 3.4 million shall be deposited in the
5 Emergency and Non-Emergency Number Telephone Calling Systems Fund, established by § 34-
6 1802”.

7 Sec. 958. Bookstore DC Public Libraries.

8 Section 7 of the Public Library Accessory Sales Act of 1981, approved June 3, 1896
9 (D.C. Law 14-38; D.C. Official Code § 39-107) is amended by striking the phrase “shall be used
10 to purchase books and other publications” and inserting the phrase “or proceeds collected shall
11 be deposited into the unrestricted fund balance of the General Fund of the District of Columbia”
12 in its place.

13 Sec. 959. Library Restricted Fines/Miscellaneous Library Revenue.

14 Section 5(b) of an Act To establish and provide for the maintenance of a free public
15 library and reading room in the District of Columbia, approved June 3, 1896 (29 Stat. 244; D.C.
16 Official Code § 39-105(b)) is amended by striking the phrase “District of Columbia Treasurer
17 for credit to the public library's Book Purchase Fund” and inserting the phrase “unrestricted fund
18 balance of the General Fund of the District of Columbia” in its place.

19 Sec. 960. Nonresident Tuition Fees.

20 Section 2 of the Nonresident Tuition Act, approved September 8, 1960 (74 Stat. 853;
21 D.C. Official Code § 38-302) is amended as follows:

22 Subsection (c) is amended by striking the phrase “be reserved as a restricted fund balance
23 and used to provide authority to expend for subsequent years subject to the direction of the State

1 Education Office; provided, that the base of the budget of the State Education Office shall be
2 reduced by an amount equal to the estimated revenue from nonresident tuition for fiscal year
3 1981” and inserting the phrase “revert to the unrestricted fund balance of the General Fund of the
4 District of Columbia” in its place.

5 Sec. 961. Cafeteria/Vending machine sales.

6 Section 5 of the District of Columbia Food Services Act, approved, approved October 8,
7 1951 (65 Stat. 369: D.C. Official Code § 38-804) is amended by striking the phrase “the fiscal
8 year 1981 or each succeeding year thereafter shall be reserved as a restricted fund balance and
9 used to provide authorization to expend for subsequent years subject to the direction of the Board
10 of Education” and inserting the phrase “the fiscal year shall revert to the unrestricted fund
11 balance of the General Fund of the District of Columbia” in its place.

12 Sec. 962. State Superintendent of Education Fees.

13 Section 3 of the of the State Education Office Establishment Act of 2000, effective
14 October 21, 2000 (D.C. Law 13-176, D.C. Official Code § 38-2602) is amended by striking the
15 phrase “not revert to the unrestricted fund balance of the General Fund of the District of
16 Columbia at the end of the fiscal year, or at any other time, but shall be continually available for
17 the uses and purposes set forth in paragraph (3) of this subsection without regard to fiscal year
18 limitation, subject to authorization by Congress.” and inserting the phrase “be used for the
19 purposes set forth in paragraph (3) of this subsection. Any unexpended funds in the Academic
20 Certification and Testing Fund at the end of a fiscal year shall revert to the unrestricted fund
21 balance of the General Fund of the District of Columbia” in its place.

22 Sec. 963. GED Testing Fees.

1 5-E DC ADC § 2320.17, adopted July 29, 1977 (5-E DCMR 2320.17; 24 DCR 1005) is
2 amended by striking the phrase “The following fees shall be charged for GED testing” and
3 inserting the phrase “The following fees shall be charged for GED testing and these fees shall be
4 directed to the unrestricted fund balance of the General Fund of the District of Columbia”.

5 Sec. 964. Education Licensure Commission Site Evaluation Fund.

6 Section 4003(b) of the Fiscal Year 2006 Budget Support Act of 2005, effective October
7 20, 2005 (D.C. Law 16-33; D.C. Official Code § 38-2607(c)) is amended as follows:

8 (a) Subsection (a) is amended by striking the word “nonlapsing” and inserting the word
9 “lapsing” in its place.

10 (b) Subsection (c) is amended by striking the phrase “not revert to the fund balance of the
11 General Fund of the District of Columbia at the end of any fiscal year or at any other time, but
12 shall be continually available for the uses and purposes set forth in subsection (b) of this section,
13 subject to authorization by Congress” and inserting the phrase “be used for the purposes set forth
14 in subsection (b) of this section. Any monies not expended at the end of a fiscal year shall revert
15 to the unrestricted fund balance of the General Fund of the District of Columbia.” in its place.

16 Sec. 965. Office of Professions Licensure Special Account (Office of the State
17 Superintendent).

18 Notwithstanding any other law, the funds which are deposited in the fund designated for
19 accounting purposes by the Office of the Chief Financial Officer as fund 6010 within the Office
20 of the State Superintendent shall be deposited in the General Fund of the District of Columbia
21 and shall not be accounted for by a separate fund or account within the General Fund of the
22 District of Columbia. Any unexpended funds in the fund on the effective date of this subtitle

1 shall be transferred to the unrestricted fund balance of the General Fund of the District of
2 Columbia.

3 Sec. 966. Pre-K Enhancement Fund.

4 The Pre-k Enhancement and Expansion Amendment Act of 2008, effective July 18, 2008
5 (D.C. Law 17-202; D.C. Official Code § 38-271.01 *et. seq.*) is amended as follows:

6 (a) Section 101(2) (D.C. Official Code § 38-271.01) is repealed.

7 (b) Section 204 (D.C. Official Code § 38-272.04) is repealed.

8 Sec. 967. Lease Income - Office of Public Education Facilities.

9 Section 1 of An Act to regulate the use of public school buildings and grounds in the
10 District of Columbia, approved March 4, 1915 (38 Stat. 1190; D.C. Official Code § 38-401) is
11 amended as follows:

12 (a) Subsection (c-1) is amended by striking the phrase “Board of Education Real
13 Property Improvement and Maintenance Fund established by the Board of Education Real
14 Property Disposal Act of 1990” and inserting the phrase “unrestricted fund balance of the
15 General Fund of the District of Columbia”.

16 Sec. 968. Board of Education Real Property Maintenance Improvement Fund.

17 An Act Authorizing the sale of certain real estate in the District of Columbia no longer
18 required for public purposes, approved Aug. 5, 1939 (53 Stat. 1211; D.C. Law § 10-802) is
19 amended as follows:

20 (b) Subsection (a) is amended by striking the phrase “with the exception of the property
21 mentioned in subsection (b) of this section”.

22 (c) Subsection (b) is repealed.

23 Sec. 969. Enterprise Fund Account.

1 A new subsection (c)(1) to Section 4 of the Recreation Act of 1994, effective March 23,
2 1995 (D.C. Law 10-246; D.C. Official Code § 10-303) is added to read as follows:

3 “(c)(1) All funds received but not expended in a fiscal year shall revert to the unrestricted
4 fund balance of the General Fund of the District of Columbia.”

5 Sec. 970. Child and Family Services Transportation Fund.

6 Section 5151 of the Fiscal Year 2010 Budget Support Act of 2009, effective March 3,
7 2010 (D.C. Law 18-111; D.C. Official Code § 4-1303.03c) is repealed.

8 Sec. 971. Vital Records.

9 Notwithstanding any other law, the funds which are deposited in the fund designated for
10 accounting purposes by the Office of the Chief Financial Officer as fund 0606 within the
11 Department of Health shall be deposited in the General Fund of the District of Columbia and
12 shall not be accounted for by a separate fund or account within the General Fund of the District
13 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
14 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

15 Sec. 972. Drug Interdiction Fund.

16 The District of Columbia Uniform Controlled Substances Act of 1981, effective August
17 5, 1981 (D.C. Law 4-29; D.C. Official Code, § 48-901.02 *et seq.*), is amended as follows:

18 (a) Subparagraph 502(b)(3)(B) of D.C. Official Code § 48-905.02 is amended by striking the
19 phrase “Drug Interdiction and Demand Reduction Fund (“Fund”) created by subchapter VII of
20 this chapter. The Fund shall remain available until expended regardless of the expiration of the
21 fiscal year in which the proceeds were collected. The Fund shall be distributed in the following
22 descending order of priority:

1 (i) To fund law enforcement activities of the Metropolitan Police Department of the District of
2 Columbia, except that, beginning October 1, 1990, not more than 49% of the total amount
3 deposited to the Fund in the immediately preceding quarter-year period shall be used for this
4 purpose in the next succeeding quarter-year period; and
5 (ii) To provide grants to fund community-based drug education, prevention, and demand
6 reduction programs;” and inserting the phrase “unrestricted fund balance of the General Fund of
7 the District of Columbia” in its place.

8 (b) Section 701 (D.C. Official Code § 48-907.01) is repealed.

9 Sec. 973. Methadone Fees.

10 Notwithstanding any other law, the funds which are deposited in the fund designated for
11 accounting purposes by the Office of the Chief Financial Officer as fund 0610 within the
12 Department of Health shall be deposited in the General Fund of the District of Columbia and
13 shall not be accounted for by a separate fund or account within the General Fund of the District
14 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
15 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

16 Sec. 974. Radioactive Waste Fees.

17 Section 5a of the District of Columbia Low-level Radioactive Waste Generator
18 Regulatory Policy Act of 1990, effective March 7, 1991 (D.C. Law 8-226; D.C. Official Code §
19 8-1504) is repealed.

20 Sec. 975. Food Handlers Certification.

21 Notwithstanding any other law, the funds which are deposited in the fund designated for
22 accounting purposes by the Office of the Chief Financial Officer as fund 0612 within the
23 Department of Health shall be deposited in the General Fund of the District of Columbia and

1 shall not be accounted for by a separate fund or account within the General Fund of the District
2 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
3 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

4 Sec. 976. Office of Professional Licensing.

5 Notwithstanding any other law, the funds which are deposited in the fund designated for
6 accounting purposes by the Office of the Chief Financial Officer as fund 0617 within the
7 Department of Health shall be deposited in the General Fund of the District of Columbia and
8 shall not be accounted for by a separate fund or account within the General Fund of the District
9 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
10 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

11 Sec. 977. Radiation Protection.

12 Section 5 of the District of Columbia Low-level Radioactive Waste Generator Regulatory
13 Policy Act of 1990, effective March 7, 1991 (D.C. Law 8-226; D.C. Official Code § 8-1504(a))
14 is amended a sentence at the end of subsection that reads as follows:

15 “Any monies not expended at the end of a fiscal year shall revert to the unrestricted fund
16 balance of the General Fund of the District of Columbia.”

17 Sec. 978. Animal Control License Fees Fund.

18 Section 5 of the Animal Control Act of 1979, effective October 18, 1979, (D.C. Law 3-
19 30; D.C. Official Code § 8-1804) is amended as follows:

20 (a) A new subsection (e)(1) is added to read as follows:

21 (1) “(e)(1) All the fees collected pursuant to subsection (e) of this section shall be
22 deposited in the General Fund of the District of Columbia.”.

23 Sec. 979. Other Medical Licenses and Fees Fund.

1 Notwithstanding any other law, the funds which are deposited in the fund designated for
2 accounting purposes by the Office of the Chief Financial Officer as fund 0641 within the
3 Department of Health shall be deposited in the General Fund of the District of Columbia and
4 shall not be accounted for by a separate fund or account within the General Fund of the District
5 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
6 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

7 Sec. 980. Health Facility Fee Fund.

8 Notwithstanding any other law, the funds which are deposited in the fund designated for
9 accounting purposes by the Office of the Chief Financial Officer as fund 0649 within the
10 Department of Health shall be deposited in the General Fund of the District of Columbia and
11 shall not be accounted for by a separate fund or account within the General Fund of the District
12 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
13 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

14 Sec. 981. DC General Collections Fund.

15 Notwithstanding any other law, the funds which are deposited in the fund designated for
16 accounting purposes by the Office of the Chief Financial Officer as fund 0653 within the
17 Department of Health shall be deposited in the General Fund of the District of Columbia and
18 shall not be accounted for by a separate fund or account within the General Fund of the District
19 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
20 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

21 Sec. 982. EMS Fees.

22 Notwithstanding any other law, the fund which is designated for accounting purposes by
23 the Office of the Chief Financial Officer as fund 0656 within the Department of Health shall be a

1 lapsing fund and any unexpended funds in the fund at the end of a fiscal year shall revert to the
2 unrestricted fund balance of the General Fund of the District of Columbia.

3 Sec. 983. Fees for Public Health Laboratory.

4 The Department of Health Functions Clarification Act of 2001, effective October 3, 2001
5 (D.C. Law 14-28; D.C. Official Code § 7-701.01 *et seq.*) is amended as follows:

6 (a) Section 4906 (D.C. Official Code § 7-735) is repealed.

7 (b) Section 4907 (D.C. Official Code § 7-736) is repealed.

8 Sec. 984. Regulatory Enforcement Fund.

9 Section 4903 of the Fiscal Year 2002 Budget Support Act of 2001, effective October 3,
10 2001 (D.C. Law 14-28; D.C. Official Code § 7-731) is repealed.

11 Sec. 985. Health Care Safety Net Fund.

12 Section 6 of the Health Care Privatization Amendment Act of 2001, effective July 12,
13 2001 (D.C. Law 14-18; D.C. Official Code § 7-1404) is repealed.

14 Sec. 986. Justice Department Fingerprinting Fund.

15 Section 20d of The District of Columbia Taxicab Commission Establishment Act of
16 1985, effective March 25, 1986 (D.C. Law 6-97; D.C. Official Code § 50-323) is amended as
17 follows:

18 (a) Subsection (a) is amended by striking the phrase “shall be a revolving, nonlapsing
19 fund” and inserting the phrase “lapsing fund, into which shall be deposited funds from
20 appropriations and from fees from applicants for hacker and limousine licenses to obtain
21 fingerprint records through the Metropolitan Police Department; which funds shall be used to
22 make payment to the Metropolitan Police Department for the cost of obtaining the fingerprint
23 records.” In its place.

1 (b) Subsection (a) is amended by striking the phrase “that shall not revert to the General
2 Fund at the end of any fiscal year or at any other time but shall be continually available to the
3 Taxicab Commission for the purpose of the fund, subject to authorization by Congress, into
4 which shall be deposited funds from appropriations and from fees from applicants for hacker and
5 limousine licenses to obtain fingerprint records through the Metropolitan Police Department;
6 which funds shall be used to make payment to the Metropolitan Police Department for the cost of
7 obtaining the fingerprint records” and inserting the phrase “The funds deposited in the Taxicab
8 Commission Fingerprinting Fund shall be used exclusively for the purposes set forth in
9 subsection (b) of this section. All funds received but not expended in a fiscal year shall revert to
10 the unrestricted fund balance of General Fund of the District of Columbia” in its place.

11 Sec. 987. General Enforcement Fines in Department of Environment.

12 Section 113 of the District Department of the Environment Establishment Act of 2005,
13 effective February 15, 2006 (D.C. Law 16-51; D.C. Official Code § 8-151.13) is repealed.

14 Sec. 988. Underground Storage Tank Trust Fund.

15 Section 6 of the “District of Columbia Underground Storage Tank, Management Act of
16 1990 effective March 8, 1991 (D.C. Law 8-242; D.C. Official Code § 8-113.05) is repealed.

17 Sec. 989. Soil Erosion/Sediment Control Fund.

18 Notwithstanding any other law, the fund which is designated for accounting purposes by
19 the Office of the Chief Financial Officer as fund 0634 within the Department of the Environment
20 shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year shall
21 revert to the unrestricted fund balance of the General Fund of the District of Columbia.

22 Sec. 990. Pesticide Product Registration Fund.

1 Notwithstanding any other law, the fund which is designated for accounting purposes by
2 the Office of the Chief Financial Officer as fund 0645 within the Department of the Environment
3 shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year shall
4 revert to the unrestricted fund balance of the General Fund of the District of Columbia.

5 Sec. 991. Storm Water Fees Control Fund.

6 Notwithstanding any other law, the fund which is designated for accounting purposes by
7 the Office of the Chief Financial Officer as fund 0646 within the Department of the Environment
8 shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year shall
9 revert to the unrestricted fund balance of the General Fund of the District of Columbia.

10 Sec. 992. Asbestos Certification and Abatement Fee Fund.

11 Notwithstanding any other law, the funds which are deposited in the fund designated for
12 accounting purposes by the Office of the Chief Financial Officer as fund 0648 within the District
13 Department of the Environment shall be deposited in the General Fund of the District of
14 Columbia and shall not be accounted for by a separate fund or account within the General Fund
15 of the District of Columbia. Any unexpended funds in the fund on the effective date of this
16 subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of
17 Columbia.

18 Sec. 993. Adjudication Hearings (Air Quality Fund).

19 Notwithstanding any other law, the funds which are deposited in the fund designated for
20 accounting purposes by the Office of the Chief Financial Officer as fund 0664 within the District
21 Department of the Environment pursuant to the Water Pollution Control Act of 1984, effective
22 March 16, 1985 (D.C. Law 5-188; D.C. Official Code § 8-103.01 et seq.), shall be deposited in
23 the General Fund of the District of Columbia and shall not be accounted for by a separate fund or

1 account within the General Fund of the District of Columbia. Any unexpended funds in the fund
2 on the effective date of this subtitle shall be transferred to the unrestricted fund balance of the
3 General Fund of the District of Columbia.

4 Sec. 994. Adjudication Hearings (Water Quality Fund).

5 Notwithstanding any other law, the funds which are deposited in the fund designated for
6 accounting purposes by the Office of the Chief Financial Officer as fund 0665 within the District
7 Department of the Environment pursuant to the Water Pollution Control Act of 1984, effective
8 March 16, 1985 (D.C. Law 5-188; D.C. Official Code § 8-103.01 et seq.), shall be deposited in
9 the General Fund of the District of Columbia and shall not be accounted for by a separate fund or
10 account within the General Fund of the District of Columbia. Any unexpended funds in the fund
11 on the effective date of this subtitle shall be transferred to the unrestricted fund balance of the
12 General Fund of the District of Columbia.

13 Sec. 995. Wells Fund.

14 Section 612(d) of the Fiscal Year 2004 Budget Support of 2003, effective November 13,
15 2003 (D.C. Law 15-39; D.C. Official Code § 8-103.09a) is repealed.

16 Sec. 996. Lead Poisoning Prevention Fund.

17 Section 10 of the Lead-Hazard Prevention and Elimination Act of 2008, effective March
18 31, 2009 (D.C. Law 17-381; D.C. Official Code § 8-231.09) is repealed.

19 Sec. 997. Hazardous Generator Fees.

20 Section 21a of The District of Columbia Hazardous Waste Management Act of 1977,
21 effective March 16, 1978 (D.C. Law 2-64; D.C. Official Code § 8-1319) is repealed.

22 Sec. 998. General O-type Revenue.

23 Notwithstanding any other law, the fund which is designated for accounting purposes by

1 the Office of the Chief Financial Officer as fund 6000 within the Department of Transportation
2 shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year shall
3 revert to the unrestricted fund balance of the General Fund of the District of Columbia.

4 Sec. 999. D.C. Circulator Bus System.

5 Subsection (a) of Section 11c of the Department of Transportation Establishment Act of
6 2002, effective March 6, 2007 (D.C. Law 14-137; D.C. Official Code § 50-921.33) is amended
7 by striking the phrase “nonlapsing, revolving” and inserting the word “lapsing” in its place.

8 Sec. 9100. Federal Transit Grant Match.

9 Notwithstanding any other law, the fund which is designated for accounting purposes by
10 the Office of the Chief Financial Officer as fund 6634 within the Department of Transportation
11 and into which funds are deposited to provide the required match by the District of Columbia for
12 Federal Transit Administration capital grants under 49 U.S.C. § 5310 shall be a lapsing fund and
13 any unexpended funds in the fund at the end of a fiscal year shall revert to the unrestricted fund
14 balance of the General Fund of the District of Columbia.

15 Sec. 9101. Child Safety Seat Program.

16 Section 4b of the Child Restraint Amendment Act of 2002, effective March 10, 1983
17 (D.C. Law 4-194; D.C. Official Code § 50-1703.02) is repealed.

18 Sec. 9102. Citizen Street Light.

19 Section 7 of An Act Making appropriations to provide for the expenses of the
20 government of the District of Columbia for the fiscal year ending June thirtieth, nineteen
21 hundred and twelve, and for other purposes, approved March 2, 1911 (36 Stat. 1008; D.C.
22 Official Code § 9-501), is amended by adding a new paragraph at the end to read as follows:

1 “The funds received under this section and section 8 shall be deposited in the General Fund of
2 the District of Columbia and shall not be accounted for by a separate fund or account within the
3 General Fund of the District of Columbia.”.

4 Sec. 9103. General Revenues (Department of Public Works).

5 Notwithstanding any other law, the fund which is designated for accounting purposes by
6 the Office of the Chief Financial Officer as fund 0600 within the Department of Public Works,
7 shall be a lapsing fund and any unexpended funds in the fund at the end of a fiscal year shall
8 revert to the unrestricted fund balance of the General Fund of the District of Columbia.

9 Sec. 9104. District Recycle Program.

10 Section 16 of the District of Columbia Solid Waste Management and Multi-Material
11 Recycling Act of 1988, effective March 16, 1989 (D.C. Law 7-226, § 8-1015(f)) is amended by
12 striking the phrase “to fund recycling activities in the District, no more than 25% of which shall
13 go to fund the recycling educational and promotional activities of the Environmental Planning
14 Commission” and inserting the phrase “for the purposes set forth in subsection (a)(1). Any
15 monies not expended at the end of a fiscal year shall revert to the unrestricted fund balance of the
16 General Fund of the District of Columbia”.

17 Sec. 9105. Solid Waste Disposal Fee Fund.

18 Section 1013 of the Fiscal Year 2008 Budget Support Act of 2007, effective September
19 18, 2007 (D.C. Law 17-20; D.C. Official Code § 1-325.91) is amended as follows

20 (a) Subsection (a) is amended by striking the word “lapsing” and inserting the word
21 “nonlapsing”.

22 (b) Subsection (b) is amended by striking the phrase “not revert to the unrestricted fund
23 balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any

1 other time, but shall be continually available for the uses and purposes set forth in subsection (c)
2 of this section without regard to fiscal year limitation, subject to authorization by Congress.” and
3 inserting the phrase “be used for the purposes set forth in subsection (c) of this section. Any
4 monies not expended at the end of a fiscal year shall revert to the unrestricted fund balance of the
5 General Fund of the District of Columbia.”.

6 Sec. 9106. Clean City Fund/Brownfield Development.

7 Section 2(c) of the Litter Control Administration Amendment Act of 2001 (D.C. Law 14-
8 78; D.C. Official Code § 8-807.01) is amended as follows

9 (a) Subsection (a) is amended by striking the phrase “not revert to the General Fund at the
10 end of any fiscal year or at any other time, but shall be continually available to the Department of
11 Public works for the uses and purposes set forth in this chapter, subject to authorization by
12 Congress.” and inserting the phrase “be used for the purposes set forth in this chapter. Any
13 monies not expended at the end of a fiscal year shall revert to the unrestricted fund balance of the
14 General Fund of the District of Columbia.” in its place.

15 (b) Subsection (b) is amended by striking the phrase “Excess monies may be used to fund
16 recycling activities in accordance with § 8-1015.”.

17 Sec. 9107. Abandoned Vehicle Program.

18 Section 10(c) of the Removal and Disposition of Abandoned and Other Unlawfully
19 Parked Vehicles Reform Act of 2003, effective October 28, 2003, (D.C. Law 15-35; D.C.
20 Official Code § 50-2421.10) is amended as follows:

21 (a) Subsection (c) is amended by striking the phrase “from”.

22 (b) Subsection (e) is amended by striking the phrase “the remainder” and inserting the
23 phrase “all proceeds in this subsection”.

1 Sec. 9108. General “O” Type Revenue for Department of Motor Vehicles

2 Section 7(b) of the International Registration Plan Agreement Act of 1997, effective
3 September 5, 1997 (D.C. Law 12–14; D.C. Official Code § 50-1507.06(b)) is amended as
4 follows:

5 (a) Paragraph (b)(2) is amended by striking the phrase “may be used by the
6 Department of Motor Vehicles to defray operating costs” and inserting the phrase “shall be
7 deposited into the unrestricted fund balance of the District of Columbia”.

8 (b) Paragraph (b)(3) is amended by striking the phrase “All monies collected under
9 this subsection and all interest earned on those monies shall be deposited into the IRP Fund
10 without regard to fiscal year limitation, shall not revert to the fund balance of the General Fund
11 at the end of any fiscal year or at any other time, but shall be continually available for the uses
12 and purposes set forth in this subsection, subject to authorization by Congress ”and inserting the
13 phrase “All funds received but not expended in a fiscal year shall revert to the unrestricted fund
14 balance of the General Fund of the District of Columbia”.

15 Sec. 9109. Fee – Out of State Vehicles.

16 Section 3052 of The Fiscal Year 2008 Budget Support Act of 2007, effective September
17 18, 2007 (D.C. Law 17-20; D.C. Official Code 1-325.81) is amended as follows:

18 (a) Subsection (a) is amended by striking the word “nonlapsing” and inserting the word
19 “lapsing” in its place.

20 (b) Subsection (c) is amended by striking the phrase “shall not revert to the unrestricted
21 fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any
22 other time, but shall be continually available for the uses and purposes set forth in subsection (b)
23 of this section without regard to fiscal year limitation, subject to authorization by Congress” and

1 inserting the phrase “be used exclusively for the purposes set forth in subsection (b) of this
2 section. Any unexpended monies in the Fund at the end of a fiscal year shall revert to the
3 unrestricted fund balance of the General Fund of the District of Columbia” in its place.

4 Sec. 9110. Driver Education Program Fund.

5 Section 9 of the Motor Vehicles Services Fees and Driver Education Support Act of
6 1982, effective April 3, 1982 (D.C. Law 4-97; D.C. Official Code § 50-1405.01), is repealed.

7 Sec. 9111. Commercial Driver’s License Program.

8 Section 9 of the Uniform Classification and Commercial Driver's License Act of 1990,
9 effective September 20, 1990 (D.C. Law 8-161; D.C. Official Code § 50-408), is amended by
10 striking the phrase “a designated account” and inserting the phrase “General Fund of the District
11 of Columbia” in its place.

12 Sec. 9112. Special Purpose Revenue.

13 Notwithstanding any other law, the funds which are deposited in the fund designated for
14 accounting purposes by the Office of the Chief Financial Officer as fund 0600 within the Office
15 of Campaign Finance shall be deposited in the General Fund of the District of Columbia and
16 shall not be accounted for by a separate fund or account within the General Fund of the District
17 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
18 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

19 Sec. 9113. Housing Production Trust Fund.

20 Notwithstanding any other law, the funds which are deposited in the fund designated for
21 accounting purposes by the Office of the Chief Financial Officer as fund 1261 within the
22 Department of Housing and Community Development shall be deposited in the General Fund of
23 the District of Columbia and shall not be accounted for by a separate fund or account within the

1 General Fund of the District of Columbia. Any unexpended funds in the fund on the effective
2 date of this subtitle shall be transferred to the unrestricted fund balance of the General Fund of
3 the District of Columbia.

4 Sec. 9114. Special Purpose Revenue.

5 Notwithstanding any other law, the funds which are deposited in the fund designated for
6 accounting purposes by the Office of the Chief Financial Officer as fund 0600 within the
7 Department of Health shall be deposited in the General Fund of the District of Columbia and
8 shall not be accounted for by a separate fund or account within the General Fund of the District
9 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
10 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

11 Sec. 9115. Adjudication Hearings (Water Quality).

12 Notwithstanding any other law, the funds which are deposited in the fund designated for
13 accounting purposes by the Office of the Chief Financial Officer as fund 0665 within the
14 Department of Health shall be deposited in the General Fund of the District of Columbia and
15 shall not be accounted for by a separate fund or account within the General Fund of the District
16 of Columbia. Any unexpended funds in the fund on the effective date of this subtitle shall be
17 transferred to the unrestricted fund balance of the General Fund of the District of Columbia.

18 Sec. 9116. RETF – Pepco.

19 Notwithstanding any other law, the funds which are deposited in the fund designated for
20 accounting purposes by the Office of the Chief Financial Officer as fund 0661 within the District
21 Department of the Environment shall be deposited in the General Fund of the District of
22 Columbia and shall not be accounted for by a separate fund or account within the General Fund
23 of the District of Columbia. Any unexpended funds in the fund on the effective date of this

1 subtitle shall be transferred to the unrestricted fund balance of the General Fund of the District of
2 Columbia.

3 **TITLE X. BUDGET AND FINANCIAL PLAN FUND CHANGES**

4 **SUBTITLE A. FISCAL YEAR 2011 UNDESIGNATIONS**

5 Sec. 1001. Short title.

6 This title may be cited as the “Fiscal Year 2010 Fund Balance Undesignation Act of
7 2011”

8 Sec. 1002. Local Funds

9 Notwithstanding any provision of law limiting the use of funds in the accounts listed in the
10 following chart, the Chief Financial Officer shall undesignate the full remaining balance at the
11 end of FY 2011 in those accounts to the unrestricted fund balance of the General Fund the
12 estimated local fund dollar amounts in the following chart (FY11 Undesignation). **Error! Not a**
13 **valid link.**

14 Sec. 1003. Dedicated Taxes

15 Notwithstanding any provision of law limiting the use of funds in the accounts listed in
16 the following chart, the Chief Financial Officer shall undesignate the full remaining balance at
17 the end of FY 2011 in those accounts to the unrestricted fund balance of the General Fund the
18 estimated dedicated tax fund dollar amounts in the following chart (FY11 Undesignation).

| Reserve or Fund Title | FY11 Undesignation |
|-----------------------------------|---------------------------|
| NEIGHBORHOOD INVESTMENT FUND | \$3,025,722 |
| NURSING HOME QUALITY OF CARE FUND | \$3,052,309 |
| HEALTHY DC FUND | \$5,729,854 |
| PAYGO AND DEDICATED TAXES | \$300,086 |
| DEDICATED TAX TOTAL | \$12,107,971 |

19

20 Sec. 1004. Special Purpose Revenue

1 Notwithstanding any provision of law limiting the use of funds in the accounts listed in
2 the following chart, the Chief Financial Officer shall undesignate the full remaining balance at
3 the end of FY 2011 in those accounts to the unrestricted fund balance of the General Fund the
4 estimated dollar amounts in the following chart (FY11 Undesignation). Additionally, local
5 revenue shall be deposited in the accounts of the following agencies for FY12 based upon the
6 estimated dollar amounts in the following chart (FY12 Deposit):

| Fund | Agency Title | Agency Fund Title | FY11 Undesignation | FY12 Deposit |
|-------------|--|--|---------------------------|---------------------|
| 1459 | DEPARTMENT OF REAL ESTATE SERVICES | RENT | \$2,015,371 | \$0 |
| 618 | OFFICE OF CHIEF FINANCIAL OFFICER | COMPLIANCE & REAL PROP TX ADMIN FUND | \$1,542,073 | \$0 |
| 601 | OFFICE OF THE ATTORNEY GENERAL | DUI | \$21,453 | \$0 |
| 612 | OFFICE OF THE ATTORNEY GENERAL | ANTIFRAUD FUND | \$173,379 | \$0 |
| 602 | OFFICE OF THE ATTORNEY GENERAL | ANTI-TRUST FUND | \$265,131 | \$0 |
| 611 | OFFICE OF THE ATTORNEY GENERAL | CONSUMER PROTECTION FUND | \$1,403,000 | \$0 |
| 6109 | DC PUBLIC LIBRARY | Miscellaneous Customer Service | \$292 | \$0 |
| 6102 | DC PUBLIC LIBRARY | BOOKSTORE - DCPL | \$86,377 | \$0 |
| 6110 | DC PUBLIC LIBRARY | MISCELLANEOUS | \$93,499 | \$0 |
| 6103 | DC PUBLIC LIBRARY | RESTRICTED FINES | \$442,444 | \$0 |
| 623 | DEPARTMENT OF EMPLOYMENT SERVICES | PROCEEDS - 500 C STREET, N.E. | \$100,000 | \$0 |
| 6015 | OFFICE OF TENANT ADVOCATE | RENTAL ACCOMMODATION FEES | \$795,375 | \$0 |
| 6005 | OFFICE OF TENANT ADVOCATE | CONDO CONVERSION | \$1,160,676 | \$0 |
| 6025 | DEPT. OF CONSUMER AND REGULATORY AFFAIRS | CONSTRUCTION/ZONING COMPLIANCE MGMT FUND | \$24,488 | \$0 |
| 6035 | DEPT. OF CONSUMER AND REGULATORY AFFAIRS | ENHANCED SURVEYOR FUNCTION | \$692,566 | \$0 |
| 622 | Department of Small and Local Business Development | COMMERCIAL TRUST FUND | \$98,230 | \$0 |
| 1607 | METROPOLITAN POLICE DEPARTMENT | SALE OF UNCLAIMED PROPERTY | \$715,057 | \$0 |
| 614 | OFFICE OF ADMINISTRATIVE HEARINGS | ADJUDICATION FINES | \$794 | \$0 |
| 601 | OFFICE OF THE CHIEF MEDICAL EXAMINER | MEDICAL EXAMINER FEES | \$56,228 | \$0 |
| 6011 | STATE SUPERINTENDENT OF EDUCATION (OSSE) | PRE-K PROGRAM ASSISTANCE FUND | \$97,999 | \$0 |
| 6010 | STATE SUPERINTENDENT OF EDUCATION (OSSE) | OPLA - SPECIAL ACCOUNT | \$125,952 | \$0 |
| 627 | OFF PUBLIC ED FACILITIES MODERNIZATION | BOE-REAL PROPERTY IMPROV/MAINT FUND | \$206,376 | \$0 |

| | | | | |
|------|---|---|-------------|-----|
| 603 | OFF PUBLIC ED FACILITIES MODERNIZATION | LEASE INCOME | \$1,356,678 | \$0 |
| 641 | DEPARTMENT OF HEALTH | OTHER MEDICAL LICENSES AND FEES | \$5,619 | \$0 |
| 649 | DEPARTMENT OF HEALTH | HEALTH FACILITY FEE | \$5,860 | \$0 |
| 638 | DEPARTMENT OF HEALTH | ANIMAL CONTROL DOG LICENSE FEES | \$23,982 | \$0 |
| 612 | DEPARTMENT OF HEALTH | FOOD HANDLERS CERTIFICATION | \$85,259 | \$0 |
| 606 | DEPARTMENT OF HEALTH | VITAL RECORDS REVENUE | \$174,564 | \$0 |
| 670 | DEPARTMENT OF HEALTH CARE FINANCE | HCSN REVOLVING FUND | \$1,973 | \$0 |
| 664 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | ADJUDICATION HEARINGS (AIR QUALITY) | \$28,481 | \$0 |
| 607 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | UNDERGROUND STORAGE TANK FINES AND FEES | \$92,922 | \$0 |
| 600 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | GENERAL ENFORCEMENT FINES AND FEES | \$119,251 | \$0 |
| 669 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | LEAD BASED CERTIFICATION FEES | \$156,124 | \$0 |
| 645 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | PESTICIDE PRODUCT REGISTRATION | \$638,269 | \$0 |
| 668 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | LEAD POISONING PREVENTION FUND | \$162,476 | \$0 |
| 674 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | HAZARDOUS GENERATOR FEES | \$220,931 | \$0 |
| 6967 | DEPARTMENT OF PUBLIC WORKS | ABANDONED VEHICLE PROGRAM | \$111,522 | \$0 |
| 6221 | DEPARTMENT OF MOTOR VEHICLES | DRIVERS EDUCATION PROGRAM | \$683,570 | \$0 |
| 4010 | OFFICE OF CONTRACTING AND PROCUREMENT | DC SURPLUS PERSONAL PROPERTY SALES OPER. | \$393,061 | \$0 |
| 6900 | DEPARTMENT OF TRANSPORTATION | DDOT OPERATING FUND | \$1,649,485 | \$0 |
| 1261 | DEPT. OF HOUSING AND COMM. DEVELOPMENT | HOUSING PRODUCTION TRUST FUND | \$163,444 | \$0 |
| 1011 | DEPUTY MAYOR FOR ECONOMIC DEVELOPMENT | NEIGHBORHOOD INVESTMENT FUND | \$38 | \$0 |
| 600 | DEPARTMENT OF HEALTH | SPECIAL PURPOSE REVENUE FUND | \$345 | \$0 |
| 665 | DEPARTMENT OF HEALTH | ADJUDICATION HEARINGS (WATER QUALITY) | \$4,000 | \$0 |
| 661 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | RETF - PEPCO | \$8,736 | \$0 |
| 615 | DEPART OF INSURANCE, SECURITIES & BANKING | JUNIOR SUPERSAVERS CLUB | \$9,000 | \$0 |
| 8014 | John A. Wilson Building Fund | WILSON BUILDING NOTES PAYABLE | \$912,587 | \$0 |
| 633 | DISTRICT OF COLUMBIA PUBLIC SCHOOLS | DHHS AFTERSCHOOL PROG- COPAYMENT | \$132,890 | \$0 |
| 1440 | DEPARTMENT OF REAL ESTATE SERVICES | RFK & DC ARMORY MAINTENANCE FUND | \$169,988 | \$0 |
| 609 | DEPUTY MAYOR FOR ECONOMIC DEVELOPMENT | INDUSTRIAL REVENUE BOND PROGRAM | \$2,390,415 | \$0 |

| | | | | |
|------|---|---|-------------|-------------|
| 607 | DISTRICT OF COLUMBIA PUBLIC SCHOOLS | CUSTODIAL | \$1,355 | \$0 |
| 603 | STATE SUPERINTENDENT OF EDUCATION (OSSE) | STATE SUPERINTENDENT OF EDUCATION FEES | \$226,486 | \$0 |
| 604 | STATE SUPERINTENDENT OF EDUCATION (OSSE) | GED TESTING FEES | \$64,747 | \$0 |
| 602 | DEPARTMENT OF PARKS AND RECREATION | ENTERPRISE FUND ACCOUNT | \$134,639 | \$0 |
| 656 | DEPARTMENT OF HEALTH | EMS FEES | \$27,339 | \$0 |
| 6203 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | RESIDENTIAL ESSENTIAL SERVICES (RES) | \$3,940 | \$0 |
| 6201 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | ECONOMY II | \$11,986 | \$0 |
| 6202 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | RESIDENTIAL AID DISCOUNT (RAD) | \$56,994 | \$0 |
| 6100 | DEPARTMENT OF MOTOR VEHICLES | FEE - OUT-OF-STATE VEHICLE REGISTRATION | \$96,219 | \$0 |
| 6000 | DEPARTMENT OF MOTOR VEHICLES | GENERAL "O" TYPE REVENUE SOURCES | \$596,137 | \$0 |
| 2100 | TAXI CAB COMMISSION | JUSTICE DEPARTMENT FINGERPRINTS | \$13,768 | \$0 |
| 610 | OFFICE OF MOTION PICTURES & TELEVISION | PRODUCTION SUPPORT | \$32,090 | \$0 |
| 1200 | OFFICE OF CHIEF TECHNOLOGY OFFICER | SERV US PROGRAM | \$1,418,151 | \$0 |
| 6008 | DEPT. OF CONSUMER AND REGULATORY AFFAIRS | R-E GUAR. & EDUC. FUND | \$274,782 | \$273,780 |
| 606 | OFFICE OF CHIEF FINANCIAL OFFICER | RECORDER OF DEEDS SURCHARGE | \$1,749,845 | \$1,749,845 |
| 6108 | DC PUBLIC LIBRARY | COPIES AND PRINTING | \$66,008 | \$0 |
| 6020 | DEPT. OF CONSUMER AND REGULATORY AFFAIRS | BOARD OF ENGINEERS FUND | \$396,838 | \$396,838 |
| 6013 | DEPT. OF CONSUMER AND REGULATORY AFFAIRS | BASIC BUSINESS LICENSE FUND | \$652,761 | \$652,761 |
| 6010 | DEPT. OF CONSUMER AND REGULATORY AFFAIRS | OPLA - SPECIAL ACCOUNT | \$777,765 | \$587,019 |
| 6030 | DEPT. OF CONSUMER AND REGULATORY AFFAIRS | GREEN BUILDING FUND | \$963,214 | (\$0) |
| 610 | DEPT. OF HOUSING AND COMM. DEVELOPMENT | DHCD UNIFIED FUND | \$1,866,116 | \$0 |
| 602 | DEPT. OF HOUSING AND COMM. DEVELOPMENT | HPAP - REPAY | \$1,953,359 | \$573,937 |
| 604 | DEPT. OF HOUSING AND COMM. DEVELOPMENT | SR CITIZENS HOME REPAIR | \$77,258 | \$0 |
| 600 | DEPARTMENT OF CORRECTIONS | CORRECTIONS TRUSTEE REIMBURSEMENT | \$554,645 | \$0 |
| 632 | DEPARTMENT OF HEALTH | PHARMACY PROTECTION | \$815,788 | \$0 |
| 643 | DEPARTMENT OF HEALTH | BOARD OF MEDICINE | \$3,084,486 | \$0 |
| 631 | DEPARTMENT OF HEALTH CARE FINANCE | MEDICAID COLLECTIONS-3RD PARTY LIABILITY | \$75 | \$0 |
| 632 | DEPARTMENT OF HEALTH CARE FINANCE | BILL OF RIGHTS-(GRIEVANCE & APPEALS) | \$77,713 | \$0 |
| 634 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | SOIL EROSION/SEDIMENT CONTROL | \$1,324,043 | \$0 |

| | | | | |
|------|---|--|-------------|-------------|
| 6700 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | SUSTAINABLE ENERGY TRUST FUND | \$9,636,217 | \$6,833,843 |
| 6072 | DEPARTMENT OF PUBLIC WORKS | DISTRICT RECYCLE PROGRAM | \$90,612 | \$0 |
| 6082 | DEPARTMENT OF PUBLIC WORKS | SOLID WASTE DISPOSAL FEE FUND | \$309,809 | \$0 |
| 6591 | DEPARTMENT OF PUBLIC WORKS | CLEAN CITY FUND | \$440,574 | \$0 |
| 6018 | ALCOHOLIC BEVERAGE REGULATION ADMIN. | ABC Keg Registration Fees | \$32,318 | \$0 |
| 2100 | DEPART OF INSURANCE, SECURITIES & BANKING | HMO ASSESSMENT | \$237,358 | \$237,358 |
| 2200 | DEPART OF INSURANCE, SECURITIES & BANKING | INSURANCE ASSESSMENT | \$890,263 | \$619,581 |
| 2200 | TAXI CAB COMMISSION | TAXICAB ASSESSMENT ACT | \$53,592 | \$8,224 |
| 605 | OFFICE OF THE ATTORNEY GENERAL | Child Support - Interest Income | \$1,496 | \$1,496 |
| 604 | OFFICE OF THE ATTORNEY GENERAL | Child Support - Reimbursements & Fees | \$21,960 | \$21,960 |
| 603 | OFFICE OF THE ATTORNEY GENERAL | CHILD SPT - TANF/AFDC COLLECTIONS | \$2,323,131 | \$446,908 |
| 611 | DEPARTMENT OF EMPLOYMENT SERVICES | WORKERS' COMPENSATION ADMIN. | \$3,819,914 | \$3,819,914 |
| 631 | PUBLIC SERVICE COMMISSION | OPERATING - UTILITY ASSESSMENT | \$0 | \$0 |
| 631 | OFFICE OF PEOPLE'S COUNSEL | ADVOCATE FOR CONSUMERS | \$100,870 | \$0 |
| 632 | DEPUTY MAYOR FOR ECONOMIC DEVELOPMENT | AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT) | \$1,750,000 | \$0 |
| 7278 | METROPOLITAN POLICE DEPARTMENT | ASSET FORFEITURE | \$753,088 | \$753,088 |
| 602 | DISTRICT OF COLUMBIA PUBLIC SCHOOLS | ROTC | \$0 | \$0 |
| 661 | DEPARTMENT OF HEALTH | ICF / MR FEES & FINES | \$0 | \$0 |
| 603 | DEPARTMENT OF HUMAN SERVICES | SSI PAYBACK | \$2,417,706 | \$0 |
| 616 | DEPARTMENT ON DISABILITY SERVICES | RANDOLPH SHEPHERD UNASSIGNED FACILITIES | \$0 | \$0 |
| 1460 | DEPARTMENT OF REAL ESTATE SERVICES | EASTERN MARKET ENTERPRISE FUND | \$111,745 | \$111,745 |
| 2001 | OFFICE OF MUNICIPAL PLANNING | HIST. LANDMARK & HIST. DIST. FILING FEES | \$27,100 | \$17,100 |
| 600 | COMMISSION ON ARTS & HUMANITIES | SPECIAL PURPOSE REVENUE | \$0 | \$0 |
| 104 | DC PUBLIC LIBRARY | GIFTS-DONATIONS | \$0 | \$0 |
| 140 | DC PUBLIC LIBRARY | RESTRICTED GIFTS & DONATION | \$0 | \$0 |
| 612 | DEPARTMENT OF EMPLOYMENT SERVICES | U. I. INTEREST/PENALTIES | \$521,030 | \$521,030 |
| 624 | DEPARTMENT OF EMPLOYMENT SERVICES | UI ADMINISTRATIVE ASSESSMENT | \$1,116,780 | \$0 |
| 600 | OFFICE OF CABLE TV | CABLE FRANCHISE FEES | \$2,343,752 | \$500,000 |

| | | | | |
|------|--|--|---------------------|---------------------|
| 621 | OFFICE OF VICTIM SERVICES | DOM VIOLENCE SHELTER & TRANS HOUSNG FUND | \$0 | \$0 |
| 610 | STATE SUPERINTENDENT OF EDUCATION (OSSE) | CHARTER SCHOOL CREDIT ENHANCEMENT FUND | \$5,651,166 | \$5,651,166 |
| 6140 | DEPARTMENT OF TRANSPORTATION | TREE FUND (EST DC ACT 14-614) | \$68,499 | \$68,499 |
| 6101 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | STRIPPERWELL | \$0 | \$0 |
| 609 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | LUST TRUST FUND | \$0 | \$0 |
| 663 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | BROWNFIELD REVITALIZATION | \$0 | \$0 |
| 667 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | WETLANDS FUND | \$0 | \$0 |
| 6400 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | DC MUNICIPAL AGGREGATION PROGRAM | \$135,569 | \$0 |
| 603 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | FISHING LICENSE | \$0 | \$0 |
| 670 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | ANACOSTIA RIVER CLEAN UP FUND | \$291,197 | \$0 |
| 662 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | RENEWABLE ENERGY DEVELOPMENT FUND | \$457,601 | \$0 |
| 654 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | STORM WATER PERMIT REVIEW | \$0 | \$0 |
| 6800 | DISTRICT DEPARTMENT OF THE ENVIRONMENT | ENERGY ASSISTANCE TRUST FUND | \$3,538,629 | \$0 |
| 6017 | ALCOHOLIC BEVERAGE REGULATION ADMIN. | ABC - IMPORT AND CLASS LICENSE FEES | \$2,470,286 | \$2,190,973 |
| 1240 | MEDICAL LIABILITY CAPTIVE INS AGENCY | CAPTIVE INSURANCE FUND | \$2,340,449 | \$0 |
| | TOTAL | | \$79,089,489 | \$26,037,064 |

1 Sec. 1005. This title shall be effective July 1, 2011.

2 **SUBTITLE B. FISCAL YEAR 2011, 2012, AND 2013 FUNDING TRANSFER**

3 **AMENDMENTS**

4 Sec. 1011. Short title.

5 This subtitle may be cited as the “Fiscal Year 2011, 2012, and 2013 Funding Transfer

6 Amendment Act of 2011”.

1 Sec. 1012. Section 8031 of the “Fiscal Year 2010 Budget Support Act of 2010,”
 2 effective March 3, 2010 (D.C. Law 18-111; 57 DCR __) is amended as follows:

3 (a) Subsection (a) is amended by striking the “\$38.338 million” and inserting “\$36.783
 4 million” in its place.

5 (b) Paragraph (a)(3) is amended by striking the “\$2.255 million” and inserting
 6 “\$700,000” in its place.

7 (c) Subsection (c) is amended by striking the “\$36.550 million” and inserting “\$34.995
 8 million” in its place.

9 (d) Paragraph (c)(3) is amended by striking the “\$2.255 million” and inserting
 10 “\$700,000” in its place.

11 Sec. 1013. The FY12 transfers from the prior Budget Support Acts listed below shall be
 12 adjusted as follows:

| Agency | Fund | Law/Bill Number | Prior Transfer | New Transfer | Effect |
|-----------------------------|------|-----------------|----------------|--------------|---------------------|
| AM0 | 1450 | L18-111 | \$2,255,000 | \$700,000 | -\$1,555,000 |
| AT0 | 623 | L18-223 | \$13,776 | \$0 | -\$13,776 |
| CQ0 | 6005 | L18-223 | \$600,000 | \$0 | -\$600,000 |
| CQ0 | 6015 | L18-223 | \$576,036 | \$0 | -\$576,036 |
| GA0 | 621 | L18-223 | \$72,207 | \$64,492 | -\$7,715 |
| HCO | 617 | B18-1100 | \$4,000 | \$0 | -\$4,000 |
| KGO | 669 | B18-1100 | \$20,764 | \$0 | -\$20,764 |
| SR0 | 2300 | L18-223 | \$1,057,314 | \$0 | -\$1,057,314 |
| SR0 | 2900 | L18-223 | \$342,868 | \$0 | -\$342,868 |
| Total revenue effect | | | | | -\$4,177,473 |

13

14 **TITLE XI. CAPITAL BUDGET AUTHORITY**

15 Sec. 1101. Short title

1 This title may be cited as the “Department of Transportation Capital Budget Allocation
2 Authority Act of 2011”

3 Sec. 1102. District Department of Transportation Authority

4 (a) Section 3 of the “Department of Transportation Establishment Act of 2002”, effective
5 May 21, 2002 (D.C. Law 14-137; D.C. Official Code § 50-921.02) is amended as follows:

6 (1) A new section (e) is added to read as follows:

7 “(e) During the fiscal year, the Director shall be authorized to request in
8 writing that the Chief Financial Officer, who may delegate the authority to the Director of
9 Capital Projects within the Office of Budget and Planning, allocate capital budget dollars from
10 approved placeholder projects to approved specified projects.”.

11 (2) A new section (f) is added to read as follows:

12 “(f) The Director shall be authorized to purchase and operate streetcars in
13 accordance with the plan approved by the Council in section 7065(a) of the Fiscal Year 2011
14 Budget Support Act of 2010, effective September 24, 2010 (D.C. Law 18-223; D.C. Official
15 Code § 9-1208.01).”.

16 **TITLE XII. FISCAL IMPACT AND EFFECTIVE DATE**

17 Sec. 1201. Fiscal impact statement.

18 The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal
19 impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act,
20 approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

21 Sec. 1202. Effective date.

22 This act shall take effect following approval by the Mayor (or in the event of veto by the
23 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as

1 provided in 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973
2 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia
3 Register.