

AN ACT

Codification
District of
Columbia
Official Code

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 18 of Title 47 of the District of Columbia Official Code to clarify the ability of married couples to file District income tax returns jointly or separately on a combined form and to amend references to husband and wife.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Income Tax Joint Filing Clarification Act of 2009”.

Sec. 2. Chapter 18 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-1801.04(26)(A) is amended by striking the phrase “husband and wife” and inserting the phrase “a married couple” in its place.

Amend
§ 47-1801.04

(b) Section 47-1805.01 is amended by adding a new subsection (g) to read as follows:

Amend
§ 47-1805.01

“(g) *Joint filing of returns for married same-sex individuals.* – Married same-sex individuals may file either a joint return or separate returns on a combined form prescribed by the Mayor as if the federal government recognized the right of married same-sex individuals to file jointly.”.

(c) Section 47-1812.08(i)(3) is amended as follows:

Amend
§ 47-1812.08

(1) Strike the phrase “a husband and wife” and insert the phrase “married individuals” in its place.

(2) Strike the phrase “the husband and wife” and insert the phrase “the married individuals” in its place.

Sec. 3. Applicability.

Section 2 shall apply for tax years beginning January 1, 2009.

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

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Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia