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Councilmember Jack Evans

Councilmember Mary M. Cheh

Councilmember Brianne Nadeau

Councilmember David Grosso

Councilmember Anita Bonds

Councilmember Robert C. White, Jr.

Councilmember Brandon T. Todd

Councilmember Charles Allen

Councilmember Kenyan R. McDuffie

Councilmember Vincent C. Gray

Councilmember Trayon White, Sr.

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend the Chapter 18 of Title 47 of the District of Columbia Official Code to provide a tax credit for an eligible educator for the purchase of items used in the classroom or for professional development coursework.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Educator Expense Tax Credit Amendment Act of 2017”.

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

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

44 “47-1806.15. Educator expense tax credit.”

45 (b) A new section 47-1806.15 is added to read as follows:

46 “§ 47-1806.15. Educator expense tax credit.

47 “(a) Subject to funding, beginning with the taxable year after December 31, 2017, an
48 educator shall be allowed a credit against the tax imposed under this subchapter for expenses
49 incurred by the educator during the taxable year:

50 “(1) To purchase books, classroom supplies, computer software or hardware,
51 furniture, and other materials or equipment for use by the educator during or in conjunction with
52 classroom instruction; and

53 “(2) To pay for costs associated with professional development coursework that is
54 related to a subject, age group, or curriculum for which the educator provides instruction,
55 including tuition and reasonable travel expenses.

56 “(b) The credit claimed in subsection (a) of this section shall be equal to the total amount
57 of eligible expenses, not to exceed \$500 per taxpayer per tax year.

58 “(c) An educator claiming the tax credit shall provide documentation supporting the tax
59 credit claim in a form and manner prescribed by the Chief Financial Officer.

60 “(d) When, following an audit of a claim filed under this section, the Office of Tax and
61 Revenue determines that the amount of eligible expenses claimed by an educator has been
62 calculated in error, the Office of Tax and Revenue shall provide the claimant educator with
63 notice of the correct amount, and the claimant shall be allowed a credit in that revised amount.

64 “(e) For the purposes of this section, the term “educator” means any full-time early
65 childhood, primary, or secondary school teacher employed by the District of Columbia Public
66 Schools or the District of Columbia public charter schools.”.

67 Sec. 3. Section 47-181(c) of the District of Columbia Official Code is amended as
68 follows:

69 (a) Paragraph (16) is amended by striking the phrase “; and” and inserting a semicolon in
70 its place.

71 (b) Paragraph (17) is amended by striking the period and inserting the phrase “; and” in
72 its place.

73 (c) A new paragraph (18) is added to read as follows:

74 “(18) Provide the educator expense tax credit established in § 47-1806.15; provided, that
75 this provision shall be dependent upon new revenue certified after December 1, 2017.”.

76 Sec. 4. Fiscal impact statement.

77 The Council adopts the fiscal impact statement in the committee report as the fiscal
78 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
79 approved October 16, 2006 (12 Stat. 2038; D.C. Official Code § 1-301.47a).

80 Sec. 5. Effective date.

81 This act shall take effect following approval by the Mayor (or in the event of veto by the
82 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
83 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
84 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
85 Columbia Register.