

## Code of the District of Columbia

### § 47-1803.02. Gross income — Items included and excluded; “adjusted gross income” defined.

**(a) Gross income.** — The words “gross income” shall have the same meaning as defined in § 61 of the Internal Revenue Code of 1986. In addition to the items specifically included or excluded by reference to § 61(b) of the Internal Revenue Code of 1986, the following items shall also be included or excluded in the computation of District gross income:

**(1)(A)** For taxpayers other than individuals, estates, and trusts, interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District, shall be included in the computation of District gross income.

**(B)** Individuals, estates, and trusts shall not, and shall not have been required to, include interest on the obligations of the District of Columbia, a state, a territory of the United States, or any political subdivision thereof, in the computation of District gross income.

**(C)** Nothing in this paragraph shall be construed as repealing or limiting the provisions of [§ 9-921](#).

**(1A)** Repealed.

**(2)** The following items shall be excluded in the computation of District gross income:

**(A)** After January 23, 1983, interest and dividend income on obligations or securities of the United States, or its agencies or instrumentalities, to the extent that this income is included in federal gross income.

**(B)** The amount of any income or gain included in the taxpayer’s federal gross income for the taxable year to the extent that it was included as income or gain in an income or franchise tax return filed by:

**(i)** The taxpayer with the District for any taxable year beginning prior to January 1, 1982; or

**(ii)** An individual by reason of whose death the taxpayer acquired the right to receive the income or gain.

**(C)** The amount of any trust distribution to the taxpayer included in his federal gross income for the taxable year to the extent that such amount was previously taxed to the trust by the District.

**(D)** In the case of any person entitled to the distributive share of a trade or business net income that is from an unincorporated business as defined in [§ 47-1808.01](#), an amount equal to the pro rata distributive share, to the extent that portion of the distributive share so excluded is directly or indirectly reported by and taxed against any person under the provisions of this chapter.

**(E)** Any state or local income tax refund included in federal gross income.

**(F)** Income received or, in the case of a taxpayer reporting on an accrual basis, income accrued when the taxpayer was not a resident of the District.

**(G)** Income of any kind to the extent required by any treaty obligation of the United States, including reciprocal agreements between the United States and other countries relating to the taxability of their respective airlines and ships under foreign flag owned by foreign corporations.

**(H)** In the case of an International Banking Facility the gross income to the parent depository institution resulting from any IBF time deposit or any IBF loan; provided, however, that no expense or loss attributable to such income shall be allowed as a deduction under any other provision of this chapter, and; provided, further, that this exclusion from gross income shall not include any amount derived by an International Banking Facility from IBF time deposits or IBF loans if the loan or deposit of funds is secured by a mortgage, deed of trust, or other lien upon real property located within the District of Columbia.

**(I)** Income derived from the sale of tangible personal property to the United States by corporations and unincorporated businesses having their principal places of business located outside the District, which property is delivered from places outside the District for use outside the District; provided, however, that the taxpayer shall furnish to the Mayor a statement in writing of the amount of gross sales so made and, if required by the Mayor, a list of the names of the agencies of the United States through which such property was sold.

**(J)** Dues and initiation fees in the case of any club organized and operated exclusively for pleasure and recreation, no part of the net earnings of which inures to the benefit of any private individual or shareholder. As used in this subparagraph, the term

“dues” means only sums paid or incurred by members on a monthly, quarterly, annual, or other periodic basis for the privilege of being members of such club and any pro rata assessment made against the members as such. The term “dues” does not include any sums paid or incurred by members or their guests for food, beverages, or other tangible personal property purchased or for the use of the club’s social, athletic, sporting, and other facilities. The term “initiation fees” includes any payment, contribution, or loan, required as a condition precedent to membership, whether or not any such payment, contribution, or loan is evidenced by a certificate of interest or indebtedness.

**(K)** The amount of any compensation deferred under the employee deferred compensation program pursuant to [§ 47-3601](#); provided, that the amount of any such compensation or any income attributable to the amount of compensation so deferred shall be includable in gross income for the taxable years in which such compensation or other income is paid or otherwise made available to the employee or other beneficiary.

**(L)** Social security and tier 1 railroad retirement benefits subject to taxation under § 86 of the Internal Revenue Code of 1986.

**(M)** Certain disability income payments excludable under § 105(d) of the Internal Revenue Code of 1986 before the enactment of the Social Security Amendments of 1983 (26 U.S.C. § 86).

**(N)(i)** Pension, military retired pay, or annuity income received from the District of Columbia or the federal government by persons who are 62 years of age or older by the end of the taxable year, except that the exclusion shall not exceed the lesser of \$3,000 or the actual amount of the pension, military retired pay, or annuity received during the taxable years; provided, that the pension, military retired pay, or annuity is otherwise subject to taxation under this chapter; provided further, that this sub-subparagraph shall apply for taxable years beginning before January 1, 2015.

**(ii)** Survivor benefits received from the District of Columbia or the federal government by persons who are 62 years of age or older by the end of the taxable year.

**(O)** Repealed.

**(P)** In the case of any person entitled to a share in the income of any corporation which is an S corporation as defined in section 1361(a) of the Internal Revenue Code of 1986, an amount equal to the pro rata share of the income, to the extent that the portion of the income so excluded is directly or indirectly reported by and taxed against any person under the provisions of this chapter.

**(Q)** Repealed.

**(R)** A relocation payment received under section 205 or 206 of the Housing Act of 2001 [[§ 42-2851.05](#) or [§ 42-2851.06](#)].

**(S)** The proceeds from the sale of, or the use of a transferred, tax credit under [§ 47-1806.08c](#) [repealed].

**(T)** Homeownership assistance received by the eligible employee through a certified employer-assisted home purchase program, as those terms are defined in [§ 47-1807.07](#), and used for the purchase of a qualified residential real property.

**(U)** The amount received by a claimant, excluding backpay (as defined in § 47-1806.10(3) [[§ 47-1806.10\(a\)\(3\)](#)]), frontpay (as defined in § 47-1806.10(5) [[§ 47-1806.10\(a\)\(5\)](#)]), or punitive damages, whether by agreement (as reasonably allocated) or suit and whether as a lump sum or periodic payments, on account of a claim of unlawful discrimination.

**(V)** Income derived from any source, not to exceed \$10,000, for a person who has been determined to have a permanent and total disability by the Social Security Administration, is receiving Supplemental Security Income or Social Security Disability, is receiving railroad retirement disability benefits, or is receiving federal or District of Columbia government disability payments; and, whose household adjusted gross income, as defined in [§ 47-863\(a\)\(2\)](#), is less than \$100,000.

**(W)** The amount of any health care insurance premium paid by an employer for a non-employee domestic partner, as the term “domestic partner” is defined in [§ 32-701\(3\)](#).

**(X)** Loans awarded and subsequently forgiven under [[part F of subchapter IV of Chapter 3 of Title 1](#)].

**(Y)** Fees retained by a retail establishment under [[§ 8-102.03\(b\)\(1\)](#)].

**(Z)** Computations of discharge of indebtedness income under section 108(i) of the Internal Revenue Code of 1986.

**(AA)** The amount received by a taxpayer pursuant to [§ 8-1774.09](#).

**(BB)** The amount received by a taxpayer from the following programs, whose funding is authorized by [[§ 8-152.02](#)]:

**(i)** RiverSmart Communities: Demonstration Program;

**(ii)** RiverSmart Homes Incentive Program;

**(iii)** RiverSmart Homes Rebate Program; or

**(iv)** RiverSmart Rooftops Greenroof Rebate Program.

**(CC)** The amount received by a taxpayer pursuant to [\[§ 7-551.01\]](#).

**(DD)** The amount received by a taxpayer from the Home Composting Incentive Program pursuant to [\[§ 8-1031.12a\]](#).

**(EE)** [Repealed].

**(FF)** The amount received by a taxpayer pursuant to [§ 7-2831\(b\)](#).

**(GG)** Small business loans awarded and subsequently forgiven under section 7A of the Small Business Act, approved March 27, 2020 (134 Stat. 297; 15 U.S.C. § 636m).

**(HH)** Public health emergency small business grants awarded pursuant to section 2316 of the Small and Certified Business Enterprise Development and Assistance Act of 2005, effective June 24, 2021 (D.C. Law 24-9; 68 DCR 6913) [Expired].

**(II)** Public health emergency grants authorized pursuant to [\[§ 1-309.13\(m\)\(1\)\]](#).

**(JJ)** Cash assistance for excluded workers given pursuant to grants awarded by the Washington Convention and Sports Authority after taxable year ending December 31, 2019, and ending before January 1, 2023.

**(KK)** For tax years beginning after December 31, 2020, public health emergency response grants issued pursuant to section 5b of the District of Columbia Public Act of 1980, effective June 24, 2021 (D.C. Law 24-9; D.C. Official Code § 7-2304.02) [Expired], or successor law.

**(LL)** For taxable years beginning after December 31, 2020, unemployment insurance benefits provided by the District or any other state, including:

**(i)** District-funded benefits paid pursuant to [\[subchapter I of Chapter 1 of Title 51\]](#) or a similar program in another state, including any extension of such benefits;

**(ii)** Fully or partially federally funded benefits paid pursuant to temporary or permanent unemployment benefits programs, including Federal Pandemic Unemployment Compensation provided for by section 2104 of Division A of the Coronavirus Aid, Relief, and Economic Security Act, approved March 27, 2020 (134 Stat. 318; 15 U.S.C. § 9023); and

**(iii)** Benefits paid pursuant to special programs, including Disaster Unemployment Assistance provided for by section 410 of the Disaster Relief Act of 1974, approved May 22, 1974 (88 Stat. 156; 42 U.S.C. § 5177), or Pandemic Unemployment Assistance provided for by section 2102 of Division A of the Coronavirus Aid, Relief, and Economic Security Act, approved March 27, 2020 (134 Stat. 313; 15 U.S.C. § 9021), to individuals who do not qualify for regular unemployment insurance benefits.

**(MM)** Grants issued pursuant to [[§ 1-328.04\(h\)\(1\)\(A\)](#)].

**(NN)** The following grants made by the Deputy Mayor for Planning and Economic Development, as authorized by [[§ 1-328.04](#)]:

**(i)** Small business rent relief grants awarded pursuant to [[§ 1-328.04\(l\)](#)];

**(ii)** Grants awarded to the DC Center for the LGBTQ Community pursuant to [[§ 1-328.04\(m\)](#)];

**(iii)** Large company grants awarded pursuant to [[§ 1-328.04\(n\)](#)];

**(iv)** Local food access grants awarded pursuant to [[§ 1-328.04\(o\)](#)];

**(v)** Guaranteed income pilot program grants awarded pursuant to [[§ 1-328.04\(p\)](#)];

**(vi)** Grants awarded to Community Development Financial Institutions or Minority Depository Institutions pursuant to [[§ 1-328.04\(q\)](#)];

**(vii)** Equity growth impact grants awarded pursuant to [[§ 1-328.04\(r\)](#)];

**(viii)** Great Streets program grants awarded pursuant to [[§ 1-328.04\(s\)](#)];

**(ix)** Bridge Fund recovery and special events support grants awarded pursuant to [[§ 1-328.04\(t\)](#)];

**(x)** Small and medium business recover and growth program grants awarded pursuant to [[§ 1-328.04\(u\)](#)]; and

**(xi)** Equity impact enterprise commercial property acquisition grants awarded pursuant to [[§ 1-328.04\(v\)](#)].

**(OO)** COVID-19 hotel recovery grants awarded pursuant to [[§ 30-301](#)].

**(PP)** Delayed unemployment compensation payments made pursuant to [[§ 51-107.01](#)].

**(QQ)** The amount received by an individual pursuant to [[§ 4-681.05](#)].

**(3)** The monetary assistance provided to an owner of a housing accommodation under section 8 of the United States Housing Act of 1937, approved August 22, 1974 (88 Stat. 662; 42 U.S.C. § 1437f), either directly or through a tenant, shall be income.

**(a-1)** Notwithstanding subsection (a) of this section, for the purposes of the deduction for state sales and excise taxes on the purchase of certain motor vehicles, the term “gross income” shall have the same meaning as set forth in section 61 of the Internal Revenue Code of 1986, as that section existed on December 31, 2008.

**(b) Adjusted gross income.** — The words “adjusted gross income” as used in this chapter mean:

**(1)** In the case of an individual, estate, or trust, the same meaning as defined in § 62 of the Internal Revenue Code of 1986; and

**(2)** In the case of an individual, estate, or trust not required to file a District return for a complete calendar or fiscal year, gross income reported under subsection (a) of this section, less deductions allowed under § 62 of the Internal Revenue Code of 1986, which were paid or accrued during the period covered by the District return.

**(c)** Repealed.

(July 16, 1947, 61 Stat. 335, ch. 258, art. I, title III, § 2; May 3, 1948, 62 Stat. 207, ch. 246, § 3; May 27, 1949, 63 Stat. 130, ch. 146, title IV, §§ 403, 420; [Sept. 4, 1957, 71 Stat. 605, Pub. L. 85-281, §§ 1, 3](#); [June 27, 1960, 74 Stat. 219, Pub. L. 86-522, § 1](#); [Sept. 19, 1966, 80 Stat. 812, Pub. L. 89-591, § 1](#); [Oct. 31, 1969, 83 Stat. 176, 177, Pub. L. 91-106, title VI, §§ 601\(b\)\(1\), \(2\), 602](#); [Oct. 21, 1975, D.C. Law 1-23, title VI, § 601\(4\), 22 DCR 2106](#); [Apr. 19, 1977, D.C. Law 1-124, title IV, § 401\(a\), 23 DCR 8749](#); [Mar. 6, 1979, D.C. Law 2-158, § 4, 25 DCR 7002](#); [Sept. 13, 1980, D.C. Law 3-95, § 103\(a\), 27 DCR 3509](#); [June 11, 1982, D.C. Law 4-118, § 103, 29 DCR 1770](#); [July 24, 1982, D.C. Law 4-130, § 2, 29 DCR 2412](#); [Sept. 17, 1982, D.C. Law 4-150, § 102, 29 DCR 3377](#); [Oct. 8, 1983, D.C. Law 5-32, § 3\(a\), \(b\), 30 DCR 4013](#); [Sept. 26, 1984, D.C. Law 5-118, § 6\(c\), 31 DCR 4034](#); [Mar. 14, 1985, D.C. Law 5-147, § 2\(b\), 31 DCR 6416](#); [July 24, 1986, D.C. Law 6-129, § 2\(a\), 33 DCR 3221](#); [June 24, 1987, D.C. Law 7-9, § 2\(d\), \(e\), 34 DCR 3283](#); [Oct. 1, 1987, D.C. Law 7-29, § 2\(c\)\(1\)-\(4\), 34 DCR 5097](#); [July 8, 1988, D.C. Law 7-130, § 2\(a\), 35 DCR 4104](#); [Sept. 21, 1988, D.C. Law 7-145, § 2\(a\), 35 DCR 5407](#); [July 25, 1989, D.C. Law 8-17, § 2\(a\), 36 DCR 4160](#); [Mar. 20, 1992, D.C. Law 9-86, § 2, 39 DCR 716](#); [enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575](#); [Apr. 3, 2001, D.C. Law 13-256, § 406, 48 DCR 730](#); [Apr. 19, 2002, D.C. Law 14-114, §§ 292\(a\), 302\(b\)\(1\), 901\(b\)\(1\), 49 DCR 1468](#); [June 25, 2002, D.C. Law 14-165, § 2\(b\)\(1\), 49 DCR 4261](#); [Oct. 19, 2002, D.C. Law 14-213, § 33\(r\), 49 DCR 8140](#); [Mar. 13, 2004, D.C. Law 15-105, § 107, 51 DCR 881](#); [Oct. 20, 2005, D.C. Law 16-33, § 1291, 52 DCR 7503](#); [Mar. 8, 2006, D.C. Law 16-59, § 2, 53 DCR 17](#); [Mar. 14, 2007, D.C. Law 16-294, § 16, 54 DCR 1086](#); [Apr. 24, 2007, D.C. Law 16-305, § 73\(d\), 53 DCR 6198](#); [Sept. 23, 2009, D.C. Law 18-55, § 9\(a\)\(2\), 56 DCR 5703](#); [Mar. 3, 2010, D.C. Law 18-111, § 7121, 57 DCR 181](#); [Mar. 12, 2011, D.C. Law 18-316, § 2, 57 DCR 12416](#); [Mar. 31, 2011, D.C. Law 18-331, § 4, 58 DCR 22](#); [Sept. 14, 2011, D.C. Law 19-21, § 8152, 58 DCR 6226](#); [Sept. 20, 2012, D.C. Law 19-168, §§ 7152, 8009\(a\), 59 DCR 8025](#); [Sept. 26, 2012, D.C. Law 19-171, § 118, 59 DCR 6190](#); [Mar. 5, 2013, D.C. Law 19-211, § 2\(b\), 59 DCR 13281](#); [Apr. 20, 2013, D.C. Law 19-262, § 112, 60 DCR 1300](#); [Dec. 24, 2013, D.C. Law 20-61, § 7082, 60 DCR 12472](#); [Feb. 26, 2015, D.C. Law 20-155, § 7012\(c\)\(2\), 61 DCR 9990](#); [Oct. 22, 2015, D.C. Law 21-36, § 7039, 62 DCR 10905](#); [Nov. 26, 2016, D.C. Law 21-168, § 3, 63 DCR 12594](#); [July 17, 2018, D.C. Law 22-146, § 3, 65 DCR 5984](#); [July 27, 2018, D.C. Law 22-151, § 4, 65 DCR 6123](#); [Oct. 30, 2018, D.C. Law 22-168, § 7062, 65 DCR 9388](#); [Dec. 3, 2020, D.C. Law 23-149, § 7213, 67 DCR 10493](#); [Nov. 13, 2021, D.C. Law 24-45, §§ 7112, 7165, 68 DCR 010163](#); [Feb. 18, 2022, D.C. Law 24-53, § 10\(a\), 68 DCR 013227.](#))

### **Prior Codifications**

1981 Ed., § 47-1803.2.

1973 Ed., § 47-1557a.

### **Section References**

This section is referenced in [§ 4-1701.01](#), [§ 42-2851.05](#), [§ 47-1806.06](#), [§ 47-1806.09](#), [§ 47-1809.10](#), [§ 47-1810.01](#),

and [§ 47-1812.08](#).

## **Effect of Amendments**

[D.C. Law 13-256](#) added subsec. (a)(2)(Q).

[D.C. Law 14-114](#) added subsecs. (a)(2)(R), (S), (T) and (a)(3).

[D.C. Law 14-165](#) added subsec. (a)(2)(U).

[D.C. Law 14-213](#), in subsec. (a)(2)(Q), validated previously made technical corrections.

[D.C. Law 15-105](#), in subsec. (a)(2)(U), deleted “employment”.

[D.C. Law 16-33](#) added subsec. (a)(2)(V).

[D.C. Law 16-59](#) added subsec. (a)(2)(W).

[D.C. Law 16-294](#) added subsec. (a)(2)(X).

[D.C. Law 16-305](#), in subsec. (a)(2)(V), substituted “have a permanent and total disability” for “be permanently and totally disabled”.

[D.C. Law 18-55](#) added subsec. (a)(2)(Y).

[D.C. Law 18-111](#) added subsecs. (a)(2)(Z) and (a-1).

[D.C. Law 18-316](#) rewrote subsecs. (a)(2)(D) and (P), which formerly read:

“(D) The distributive share of a trade or business net income that is subject to the unincorporated business franchise tax imposed under [subchapter VIII of this chapter](#).”

“(P) In the case of any person entitled to a share in the income of any corporation which is a small business corporation as defined in § 1371 of the Internal Revenue Code of 1954, making an election under § 1372(a) of the Internal Revenue Code of 1954, or an S corporation as defined in § 1361(a) and (b) of the Internal Revenue Code of 1986, making an election under § 1362(a) of the Internal Revenue Code of 1986, and which is subject to tax under the provisions of [subchapter VII of this chapter](#), an amount equal to the pro rata share of the income, to the extent that the portion of the income so excluded is reported by and taxed against the corporation under the provisions of [subchapter VII of this chapter](#).”

[D.C. Law 18-331](#) added subsec. (a)(2)(AA).

[D.C. Law 19-21](#) rewrote subsec. (a)(1); and added subsec. (a)(1A). Prior to amendment, subsec. (a)(1) read as follows: “(1) Interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District of Columbia, shall be included in the computation of District gross income; except, that individuals, estates and trusts shall not include interest on the obligations of the District of Columbia, a state, a territory of the United States, or any political subdivision thereof, in the computation of District gross income.”

The 2012 amendment by [D.C. Law 19-168](#), § 7152, substituted “January 1, 2013” for “October 1, 2011” in (a)(1)(B); and repealed (a)(1A).

The 2012 amendment by [D.C. Law 19-168](#), § 8009(a), in (a)(1)(B), substituted “Individuals” for “For individuals,” substituted “shall not include interest on” for “interest upon,” added “the District of Columbia,” and deleted “but not including the District, acquired by the taxpayer on or after October 1, 2011, shall be included” following “subdivision thereof”; and made a stylistic change.

The 2012 amendment by [D.C. Law 19-171](#) validated a previously made technical correction in (a)(2)(Z).

The 2013 amendment by [D.C. Law 19-211](#) repealed (a)(2)(Q).

The 2013 amendment by [D.C. Law 19-262](#) added (a)(2)(BB).

The 2013 amendment by [D.C. Law 20-61](#) rewrote (a)(1)(B).

The 2015 amendment by [D.C. Law 20-155](#) added (a)(2)(N)(iii) and made related changes.

The 2015 amendment by [D.C. Law 21-36](#) rewrote (a)(2)(N)(i).

## **Cross References**

Employee deferred compensation program, calculation of taxable gross income, see [§ 47-3601](#).

Tenant Assistance Program, income tax exemption for recipients, see [§ 42-3503.08](#).

## **Applicability**

Section 7113 of D.C. Act 24-176 required that the amendatory section 47-1803.02(a)(2)(MM) of the District of Columbia Official Code in section 7112(c) of D.C. Act 24-176 apply as of January 1, 2020.

Section 7063 of D.C. Law 22-168 provided that the amendment made to this section by section 7062 of D.C. Law 22-168 shall apply as of January 1, 2018.

Applicability of D.C. Law 22-151: § 5 of D.C. Law 22-151 provided that the change made to this section by § 4 of D.C. Law 22-151 is subject to the inclusion of the law's fiscal effect in an approved budget and financial plan. Therefore that amendment has not been implemented.

Applicability of D.C. Law 21-168: § 4 of D.C. Law 21-168 provided that the change made to this section by § 3 of D.C. Law 21-168 is subject to the inclusion of the law's fiscal effect in an approved budget and financial plan. Therefore that amendment has not been implemented.

### **Emergency Legislation**

For temporary (90 days) amendment of this section, see § 10(a) of Child Wealth Building Congressional Review Emergency Act of 2021 (D.C. Act 24-239, Dec. 13, 2021, 68 DCR 013489).

For temporary (90 days) amendment of this section, see § 10(a) of Child Wealth Building Emergency Act of 2021 (D.C. Act 24-196, Oct. 1, 2021, 68 DCR 011607).

For temporary (90 days) amendment of this section, see § 7112 of Fiscal Year 2022 Budget Support Emergency Act of 2021 (D.C. Act 24-159, Aug. 23, 2021, 68 DCR 008602).

For temporary (90 days) amendment of this section, see § 2 of Coronavirus Business Assistance Income Tax Relief Congressional Review Emergency Amendment Act of 2021 (D.C. Act 24-155, Aug. 5, 2021, 68 DCR 008006).

For temporary (90 days) amendment of this section, see § 207(a) of Coronavirus Support Congressional Review Emergency Amendment Act of 2021 (D.C. Act 24-96, June 7, 2021, 68 DCR 006025).

For temporary (90 days) amendment of this section, see § 2 of Coronavirus Business Assistance Income Tax Relief Emergency Amendment Act of 2021 (D.C. Act 24-83, May 25, 2021, 68 DCR 005823).

For temporary (90 days) amendment of this section, see § 207(a) of Coronavirus Support Emergency Amendment Act of 2021 (D.C. Act 24-30, Mar. 17, 2021, 68 DCR 003101).

For temporary (90 days) amendment of this section, see § 207(b) of Coronavirus Support Second Congressional Review Emergency Amendment Act of 2020 (D.C. Act 23-405, Aug. 19, 2020, 67 DCR 10235).

For temporary (90 days) amendment of this section, see § 207(b) of Coronavirus Support Congressional Review Emergency Amendment Act of 2020 (D.C. Act 23-328, June 8, 2020, 67 DCR 7598).

For temporary (90 days) amendment of this section, see § 207(b) of Coronavirus Support Emergency Amendment Act of 2020 (D.C. Act 23-326, May 27, 2020, 67 DCR 7045).

For temporary (90 days) amendment of this section, see § 7062 of Fiscal Year 2019 Budget Support Congressional Review Emergency Act of 2018 (D.C. Act 22-458, Oct. 3, 2018, 65 DCR 11212).

For temporary (90 days) amendment of this section, see § 7062 of Fiscal Year 2019 Budget Support Emergency Act of 2018 (D.C. Act 22-434, July 30, 2018, 65 DCR 8200).

For temporary (90 day) amendment of section, see § 3 of Unemployment Compensation Terrorist Response Emergency Amendment Act of 2001 (D.C. Act 14-157, October 25, 2001, 48 DCR 10219).

For temporary (90 day) amendment of section, see § 3 of Unemployment Compensation Terrorist Response Congressional Review Emergency Amendment Act of 2001 (D.C. Act 14-215, December 21, 2001, 49 DCR 382).

For temporary (90 day) amendment of section, see § 2 of the Income from Discrimination Exclusion Congressional Review Emergency Amendment Act of 2003 (D.C. Act 15-24, February 24, 2003, 50 DCR 2142).

For temporary (90 day) amendment of section, see § 3 of Unemployment Compensation Terrorist Response Emergency Amendment Act of 2002 (D.C. Act 14-346, April 24, 2002, 49 DCR 4407).

For temporary (90 day) amendment of section, see § 2 of Income from Discrimination Exclusion Emergency Act of 2002 (D.C. Act 14-504, October 23, 2002, 49 DCR 10039).

For temporary (90 day) amendment of section, see § 2 of Income From Discrimination Exclusion Emergency Amendment Act of 2003 (D.C. Act 15-195, October 24, 2003, 50 DCR 9518).

For temporary (90 day) amendment of section, see § 2 of Income From Discrimination Exclusion Congressional Review Emergency Amendment Act of 2004 (D.C. Act 15-376, February 24, 2004, 51 DCR 2637).

For temporary (90 day) amendment of section, see §§ 1291 to 1293 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 11 of District of Columbia Poverty Lawyer Loan Repayment Program Congressional Review Emergency Act of 2006 (D.C. Act 16-563, December 19, 2006, 53 DCR 10259).

For temporary (90 day) amendment, see § 3 of Targeted Historic Housing Preservation Assistance Emergency Amendment Act of 2008 (D.C. Act 17-470, July 28, 2008, 55 DCR 8761).

For temporary (90 day) amendment of section, see § 3 of Targeted Historic Housing Preservation Assistance Congressional Review Emergency Amendment Act of 2008 (D.C. Act 17-546, October 20, 2008, 55 DCR 11434).

For temporary (90 day) amendment of section, see § 7061 of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) addition, see §§ 7101 and 7102 of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) amendment of section, see § 7121 of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) amendment of section, see § 7121 of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

For temporary (90 day) amendment of section, see § 4 of Revised Fiscal Year 2012 Budget Support Technical Clarification Emergency Amendment Act of 2011 (D.C. Act 19-157, October 4, 2011, 58 DCR 8688).

For temporary (90 day) amendment of section, see § 3(b) of Fiscal Year 2012 Second Revised Budget Request Emergency Adjustment Act of 2012 (D.C. Act 19-382, June 20, 2012, 59 DCR 7760).

For temporary (90 day) addition of section, see § 3(a) of Fiscal Year 2012 Second Revised Budget Request Emergency Adjustment Act of 2012 (D.C. Act 19-382, June 20, 2012, 59 DCR 7760).

For temporary (90 day) amendment of section, see § 8009(a) of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) addition of section, see § 3(a) of Fiscal Year 2012 Second Revised Budget Request Congressional Review Emergency Adjustment Act of 2012 (D.C. Act 19-406, July 20, 2012, 59 DCR 9124).

For temporary (90 day) amendment of section, see § 3(b) of Fiscal Year 2012 Second Revised Budget Request Congressional Review Emergency Adjustment Act of 2012 (D.C. Act 19-406, July 20, 2012, 59 DCR 9124).

For temporary (90 day) amendment of section, see § 8009(a) of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

For temporary amendment of section, see § 302(c) of the Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 12, 2012, 59 DCR 12478), applicable for taxable years beginning after December 31, 2010.

For temporary (90 days) amendment of this section, see § 7082 of the Fiscal Year 2014 Budget Support Emergency Act of 2013 (D.C. Act 20-130, July 30, 2013, 60 DCR 11384, 20 DCSTAT 1827).

For temporary (90 days) amendment of this section, see § 7082 of the Fiscal Year 2014 Budget Support Congressional Review Emergency Act of 2013 (D.C. Act 20-204, October 17, 2013, 60 DCR 15341, 20 DCSTAT 2311).

For temporary (90 days) amendment of this section, see §§ 2(b) and 3 of the Tax Exemption for Teacher Awards Emergency Act of 2013 (D.C. Act 20-246, December 27, 2013, 61 DCR 138, 20 DCSTAT 2639).

For temporary (90 days) amendment of this section, see § 7022(c)(2) of the Fiscal Year 2015 Budget Support Emergency Act of 2014 (D.C. Act 20-377, July 14, 2014, 61 DCR 7598, 20 STAT 3696).

For temporary (90 days) amendment of this section, see § 7012(c)(2) of the Fiscal Year 2015 Budget Support Congressional Review Emergency Act of 2014 (D.C. Act 20-449, October 10, 2014, 61 DCR 10915, 20 STAT 4188).

For temporary (90 days) amendment of this section, as amended by [D.C. Law 20-155](#), § 7012(c), see § 2(l)(2)(B) of the Fiscal Year 2015 Budget Support Clarification Emergency Act of 2014 (D.C. Act 20-461, November 6, 2014, 61 DCR 11784, 20 STAT 4368).

For temporary (90 days) amendment of this section, see § 7012(c)(2) of the Fiscal Year 2015 Budget Support Second Congressional Review Emergency Act of 2014 (D.C. Act 20-566, January 9, 2015, 62 DCR 884, 21 STAT 541).

For temporary (90 days) amendment of this section, as amended by [D.C. Law 20-155](#), § 7012(c), see § 2(l)(2)(B) of the Fiscal Year 2015 Budget Support Clarification Emergency Act of 2014 (D.C. Act 20-587, January 13, 2015, 62 DCR 1294, 21 STAT 758).

For temporary (90 days) amendment of this section, see § 7016(p) of the Fiscal Year 2016 Budget Support Emergency Act of 2015 (D.C. Act 21-127, July 27, 2015, 62 DCR 10201).

### **Temporary Legislation**

[For temporary \(225 days\) amendment of this section, see § 2 of Coronavirus Business Assistance Income Tax Relief Temporary Amendment Act of 2021 \(D.C. Law 24-21, Aug. 21, 2021, 68 DCR 006444\).](#)

[For temporary \(225 days\) amendment of this section, see § 207\(a\) of Coronavirus Support Temporary Amendment Act of 2021 \(D.C. Law 24-9, June 24, 2021, 68 DCR 004824\).](#)

[For temporary \(225 days\) amendment of this section, see § 207\(b\) of Coronavirus Support Temporary Amendment Act of 2020 \(D.C. Law 23-130, Oct. 9, 2020, 67 DCR 8622\).](#)

For temporary (225 day) amendment of section, see § 3 of Unemployment Compensation Terrorist Response Temporary Amendment Act of 2001 (D.C. Law 14-75, March 6, 2002, law notification 49 DCR 2809).

For temporary (225 day) amendment of section, see § 3 of Unemployment Compensation Terrorist Response Temporary Amendment Act of 2002 (D.C. Law 14-171, July 23, 2002, law notification 49 DCR ]).

For temporary (225 day) amendment of section, see § 2 of Income from Discrimination Exclusion Temporary Amendment Act of 2002 (D.C. Law 14-243, March 25, 2003, law

notification 50 DCR 2756).

For temporary (225 day) amendment of section, see § 2 of Income from Discrimination Exclusion Temporary Amendment Act of 2003 (D.C. Law 15-86, March 10, 2004, law notification 51 DCR 3378).

Section 3 of D.C. Law 17-277, in subsec. (a)(2), added subpar. (Y) to read as follows: “(Y) The amount received by a taxpayer pursuant to the second section 11a of the Historic Landmark and Historic District Protection Act of 1978, effective March 2, 2007 ([D.C. Law 16-189](#); D.C. Official Code [§ 6-1110.02](#)).”.

Section 5(b) of D.C. Law 17-277 provided that the act shall expire after 225 days of its having taken effect.

Section 4 of D.C. Law 19-53, in subsec. (a), repealed par. (1A) and rewrote par. (1) to read as follows: “(1)(A) For taxpayers other than individuals, estates, and trusts, interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District, shall be included in the computation of District gross income.” (B) For individuals, estates, and trusts, interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District, acquired by the taxpayer on or after January 1, 2012, shall be included in the computation of District gross income. “(C) Nothing in this paragraph shall be construed as repealing or limiting the provisions of [§ 9-921](#).”.

Section 15(b) of D.C. Law 19-53 provided that the act shall expire after 225 days of its having taken effect.

Section 3(a) of D.C. Law 19-172 provided that the Chief Financial Officer shall recognize as fiscal year 2013 revenue \$1,100,000 from the General Fund of the District of Columbia balance at the end of fiscal year 2012, which shall be allocated to fund the fiscal effect of the extension of time, relating to the computation of gross income tax, set forth in D.C. Law 19-172, § 3(b).

Section 3(b) of D.C. Law 19-172 amended (a)(1)(B) to read as follows:

“(a)Gross income.The words ‘gross income’ shall have the same meaning as defined in § 61 of the Internal Revenue Code of 1986. In addition to the items specifically included or excluded by reference to § 61(b) of the Internal Revenue Code of 1986, the following items shall also be included or excluded in the computation of District gross income:

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“(B) For individuals, estates, and trusts, interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District, acquired by the taxpayer on or after January 1, 2013, shall be included in the computation of District gross income.”

Section 7(b) of D.C. Law 19-172 provided that the act shall expire after 225 days of its having taken effect.

For temporary (225 days) amendment of this section, see §§ 2(b) and 3 of the Tax Exemption for Teacher Awards Temporary Act of 2013 (D.C. Law 20-90, February 22, 2014, 61 DCR 322).

For temporary (225 days) amendment of this section, see § 2(m) of the Fiscal Year 2015 Budget Support Clarification Temporary Amendment Act of 2014 (D.C. Law 20-179, March 7, 2015, 62 DCR 424).

### **Short Title**

Section 7081 of [D.C. Law 20-61](#) provided that Subtitle H of Title VII of the act may be cited as the “Out-of-State Municipal Bond Tax Repeal Act of 2013”.

Short title: Section 7120 of [D.C. Law 18-111](#) provided that subtitle J of title VII of the act may be cited as the “Recovery Act Tax Deduction Decoupling Act of 2009”.

Short title: Section 8151 of [D.C. Law 19-21](#) provided that subtitle P of title VIII of the act may be cited as “Interest Earned on Out-of-State Bonds Act of 2011”.

Short title of subtitle JJ of title I of Law 16-33: Section 1290 of [D.C. Law 16-33](#) provided that subtitle JJ of title I of the act may be cited as the Disabled Persons Tax Reduction Act of 2005.

### **References in Text**

Section 205 or 206 of the Housing Act of 2001, referred to in subsec. (a)(2)(R), probably means section 205 or 206 of [D.C. Law 14-114](#), the Housing Act of 2002, which is classified to §§ [42-2851.05](#) and [42-2851.06](#).

### **Editor's Notes**

Applicability and expiration of §§ 1292 and 1293 of [D.C. Law 16-33](#): Sections 1292 and 1293 of [D.C. Law 16-33](#), as amended by [D.C. Law 17-219](#), § 7068(j), (k), provided:

“Sec. 1292. Conditional applicability.

“(a) Section 1291 shall apply for taxable years beginning after September 30, 2005.

“(b) Repealed.

“Sec. 1293. Repealed.”

Section 3 of [D.C. Law 18-316](#) provided: “Sec. 3. Applicability. Section 2 shall apply as of January 1, 2010.”

Section 8153 of [D.C. Law 19-21](#) provided: “Sec. 8153. Applicability. This subtitle shall apply for tax years beginning January 1, 2011.”

Section 105(d) of the Internal Revenue Code of 1986, 26 U.S.C. § 105(d), referred to in (a)(2) (M), was repealed by Pub. L. 98-21, title I, § 122(b), April 20, 1983, 97 Stat. 87.

Mayor authorized to issue regulations: Section 401 of [D.C. Law 4-150](#) and § 9 of [D.C. Law 5-32](#) provided that the Mayor shall issue regulations necessary to carry out the provisions of these acts.

Tax exemption: See § 40-853.

Section 3 of [D.C. Law 14-165](#) provided that section 2 shall apply to taxable years beginning on January 1, 2001.

Section 7153 of [D.C. Law 19-171](#) provided that the amendment by [D.C. Law 19-171](#), § 7152 shall apply upon certification by the Chief Financial Officer that sufficient revenue is available in the June 2012, September 2012, or December 2012 revenue estimates to fund section 10002(a)(1) through (27) of the Revised Revenue Estimate Contingency Priority List Act of 2012, passed on 2nd reading on June 5, 2012 (Enrolled version of Bill 19-743) [[D.C. Law 19-168](#)].

As of date of incorporation of this provision into this section, the CFO has not made the certification required by [D.C. Law 19-171](#), § 7153; therefore, the amendment made by [D.C. Law 19-171](#), § 7152, has not been given effect.

Applicability of [D.C. Law 20-61](#): Section 11001 of [D.C. Law 20-61](#) provided that, except as otherwise provided, the act shall apply as of October 1, 2013.