

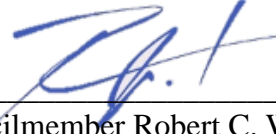
Councilmember Christina Henderson



Councilmember Vincent C. Gray



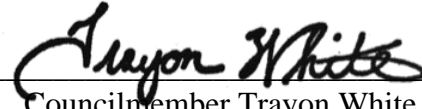
Councilmember Anita Bonds



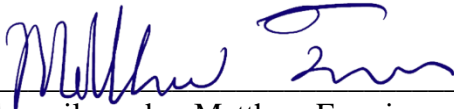
Councilmember Robert C. White, Jr.



Councilmember Brooke Pinto



Councilmember Trayon White, Sr.



Councilmember Matthew Frumin



Councilmember Janeese Lewis George

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

1 To amend Title 47 of the District of Columbia Official Code to restore and expand the income
2 tax exclusion for pensions or military and retired pay and to restore the deduction for
3 long-term care insurance.

4
5 BE IT ENACTED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
6 act may be cited as the “Pension Exclusion Restoration and Expansion Act of 2023”.

7 Sec. 2. Section 47-1803.02 of the District of Columbia Official Code is amended as
8 follows:

9 (a) Sub-subparagraph (N)(i) is renumbered as sub-sub-subparagraph (N)(i)(I).

10 (b) Sub-sub-subparagraph (N)(i)(I) is amended by striking the phrase “sub-subparagraph”
11 and inserting the phrase “sub-sub-subparagraph” in its place.

12 (c) A new sub-sub-subparagraph (N)(i)(II) is added to read as follows:

13 “(N)(i)(II) Pension, military retired pay, or annuity income received from
14 the District of Columbia or the federal government by persons who are 62 years of age or older
15 by the end of the taxable year; except that the exclusion shall not exceed the lesser of \$10,000 or
16 the actual amount of the pension or military pay, or annuity received during the taxable years for
17 persons who are 62-64 years of age or older by the end of the taxable year, or shall not exceed
18 the lesser of \$20,000 or the actual amount of the pension or military pay, or annuity received
19 during the taxable years for persons who are 65 years of age or older by the end of the taxable
20 years; provided further, that the pension military retired pay or annuity is otherwise subject to
21 taxation under this chapter; provided further, that this sub-sub-paragraph shall take effect for tax
22 years beginning after the effective date of this act.

23 Sec. 3. Section 47-1803.03 of the District of Columbia Official Code is amended as
24 follows:

25 (a) Subsection (b-1) is renumbered as paragraph (b-1)(1)

26 (b) A new paragraph (b-1)(2) is added to read as follows:

27 “(2) For taxable years beginning after the effective date of this act, an individual
28 may deduct from gross income the amount the individual pays annually in premiums for long-

29 term care insurance, as defined in § 31-3601(5); provided, that the deduction shall not exceed
30 \$500 per year, per individual, whether the individual files individually or jointly.

31 Sec. 4. Applicability.

32 (a) This act shall apply upon the date of inclusion of its fiscal effect in an approved
33 budget and financial plan.

34 (b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in
35 an approved budget and financial plan, and provide notice to the Budget Director of the Council
36 of the certification.

37 (c)(1) The Budget Director shall cause the notice of the certification to be published in
38 the District of Columbia Register.

39 (2) The date of publication of the notice of the certification shall not affect the
40 applicability of this act.

41 Sec. 5. Fiscal impact statement

42 The Council adopts the fiscal impact statement in the committee report as the fiscal
43 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
44 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

45 Sec. 6. Fiscal impact statement.

46 The Council adopts the fiscal impact statement as the fiscal impact statement in the
47 committee report as required by section 4a of the General Legislative Procedures Act of 1975,
48 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

49 Sec. 7. Effective date.

50 This act shall take effect upon its approval by the Mayor (or in the event of veto by the
51 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
52 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
53 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
54 Columbia Register.