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2 Councilmember Jack Evans  
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Councilmember Vincent B. Orange, Sr.

4  
5 A BILL  
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9 IN THE DISTRICT OF COLUMBIA  
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13 To amend Title 47 of the District of Columbia Code to increase the amount of pension income  
14 excluded from the computation of income subject to taxation by the District of Columbia.

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16 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act  
17 be cited as the “Pension or Other Retirement Income Exclusion from Income Tax  
18 Amendment Act of 2015”.

19 Sec. 2. Title 47-1803.02(a)(2)(N) of the District of Columbia Official Code is amended as to  
20 read as follows:

21 “(N)(i) The exclusion shall not exceed the lesser of \$10,000 or the actual amount of the  
22 pension or military retired pay, or annuity received during the taxable years for persons who are  
23 62-64 years of age or older by the end of the taxable year;

24 “(i-I) The exclusion shall not exceed the lesser of \$20,000 or the actual amount of the pension  
25 or military retired pay, or annuity receive during the taxable years for persons who are 65 years  
26 of age or older by the end of the taxable year; and

27 (ii) The pension, military retired pay or annuity is otherwise subject to taxation under this  
28 chapter.”.

29       Sec. 3. Fiscal impact statement.

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

33       Sec. 4. Effective date.

34       This act shall take effect upon its approval by the Mayor (or in the event of veto by the  
35 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as  
36 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
37 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1), and publication in the District of  
38 Columbia Register.