

ENROLLED ORIGINAL

AN ACT

D.C. ACT 19-265

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 22, 2011

Codification
District of
Columbia
Official Code

2001 Edition

2012 Winter
Supp.

West Group
Publisher

To amend, on an emergency basis, section 47-1812.08 of the District of Columbia Official Code to clarify that District tax shall be withheld from a retirement distribution that is subject to federal income tax.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Retirement Distribution Withholding Emergency Act of 2011".

Sec. 2. Section 47-1812.08(m) of the District of Columbia Official Code is amended as follows:

Note,
§ 47-1812.08

(a) Paragraph (1) is amended as follows:

(1) Strike the phrase "an early distribution" and insert the phrase "a distribution" in its place.

(2) Strike the phrase "account retirement account or retirement plan or pursuant to section 3405 of the Internal Revenue Code of 1986 and the payment is subject to mandatory" and insert the phrase "retirement account and the distribution is subject to" in its place.

(b) Paragraph (3) is amended to read as follows:

"(3) This subsection shall apply to distributions made after December 31, 2011."

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer 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)).

Sec. 4. Effective date.

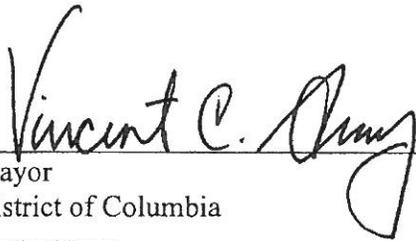
This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section

ENROLLED ORIGINAL

412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Official Code § 1-204.12(a)).



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED
December 22, 2011