ENROLLED ORIGINAL

AN ACT

D.C. ACT 26-214

IN THE COUNCIL OF DISTRICT OF COLUMBIA

DECEMBER 3, 2025

To amend, on an emergency basis, certain provisions of Chapter 18 of Title 47 of the District of Columbia Official Code so that they no longer conform to corresponding provisions of the Internal Revenue Code of 1986 and to make other technical and conforming changes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "D.C. Income and Franchise Tax Conformity and Revision Emergency Amendment Act of 2025".

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

(a) The table of contents is amended as follows:

(1) The section designation for section 47-1803.03 is amended to read as follows:

"47-1803.03. Gross income — Corporation, financial institution, unincorporated business, and partnership deductions.".

(2) A new section designation is added to read as follows:

"47-1803.04. Gross income — Individual, estate, and trust deductions.".

(3) The section designation for section 47-1806.02 is amended to read as follows:

"47-1806.02. "Tax on residents and nonresidents — Personal exemptions. [Repealed].".

(b) Section 47-1801.04 is amended as follows:

(1) A new paragraph (3A) is added to read as follows:

"(3A)(A) "Basic standard deduction" means:

"(i) For the taxable year ending December 31, 2025:

"(I) In the case of a return filed by a single individual or married individual filing a separate return, $15,000;

"(II) In the case of a return filed by a head of household, $22,500; and

"(III) In the case of a return filed by married individuals filing a joint return, separate on a combined return, or a surviving spouse, $30,000; and

"(ii) For taxable years beginning after December 31, 2025:

"(I) In the case of a return filed by a single individual or married individual filing a separate return, $15,000, increased annually pursuant to the cost-of-living adjustment (if the adjustment does not result in a multiple of $50, rounded down to the next multiple of $50);

"(II) In the case of a return filed by a head of household, $22,500, increased annually pursuant to the cost-of-living adjustment (if the adjustment does not result in a multiple of $50, rounded down to the next multiple of $50); and

"(III) In the case of a return filed by married individuals filing a joint return, separate on a combined return, or a surviving spouse, $30,000 increased annually pursuant to the cost-of-living adjustment (if the adjustment does not result in a multiple of $50, rounded down to the next multiple of $50).

"(B) For purposes of this paragraph, the term "cost-of-living adjustment" shall have the same meaning as set forth in paragraph (11) of this section; except, that, the term "base year" shall mean the calendar year beginning January 1, 2025, or the calendar year beginning one calendar year before the calendar year in which the new dollar amount of the basic standard deduction shall become effective, whichever is later.".

(2) Paragraph (11)(A) is amended by striking the phrase "of this section or §§ 47-1806.02(f)(1)(A) and (i)" and inserting the phrase "of this section" in its place.

(3) Paragraph (44) is amended as follows:

(A) Subparagraph (A) is amended as follows:

(i) Sub-subparagraph (iii) is amended by striking the phrase "; or" and inserting a semicolon in its place.

(ii) Sub-subparagraph (iv) is amended to read as follows:

"(iv) For taxable years beginning after December 31, 2017, but before January 1, 2025, the standard deduction as prescribed in section 63(c) of the Internal Revenue Code of 1986; or"

(iii) A new sub-subparagraph (v) is added to read as follows:

"(v) For taxable years beginning after December 31, 2024, the term "standard deduction" means the sum of:

"(I) The basic standard deduction as defined in paragraph (3A) of this section; and

"(II) The additional standard deduction as prescribed in section 63(c)(3) of the Internal Revenue Code of 1986.".

(B) Subparagraph (B) is amended as follows:

(i) Sub-subparagraph (iii) is amended by striking the phrase "; or" and inserting a semicolon in its place.

(ii) Sub-subparagraph (iv) is amended to read as follows:

"(iv) For taxable years beginning after December 31, 2017, but before January 1, 2025, the standard deduction as prescribed in section 63(c) of the Internal Revenue Code of 1986; or"

(iii) A new sub-subparagraph (v) is added to read as follows:

"(v) For taxable years beginning after December 31, 2024, the term "standard deduction" means the sum of:

"(I) The basic standard deduction as defined in paragraph (3A) of this section; and

"(II) The additional standard deduction as prescribed in section 63(c)(3) of the Internal Revenue Code of 1986.".

(C) Subparagraph (C) is amended as follows:

(i) The lead-in language is amended by striking the phrase "married individuals" and inserting the phrase "married individuals or registered domestic partners" in its place.

(ii) Sub-subparagraph (iii) is amended by striking the phrase "; or" and inserting a semicolon in its place.

(iii) Sub-subparagraph (iv) is amended to read as follows:

"(iv) For taxable years beginning after December 31, 2017, but before January 1, 2025, the standard deduction as prescribed in section 63(c) of the Internal Revenue Code of 1986; or"

(iv) A new sub-sub-subparagraph (v) is added to read as follows:

"(v) For taxable years beginning after December 31, 2024, the term "standard deduction" means the sum of:

"(I) The basic standard deduction as defined in paragraph (3A) of this section; and

"(II) The additional standard deduction as prescribed in section 63(c)(3) of the Internal Revenue Code of 1986.".

(c) Section 47-1803.02(a) is amended by adding new paragraphs (1B) and (1C) to read as follows:

"(1B) For taxable years beginning after December 31, 2024, individuals, estates, and trusts who did not elect to itemize shall include any income deducted or otherwise excluded pursuant to § 170(p) of the Internal Revenue Code of 1986 for that taxable year.

"(1C) For taxable years beginning after December 31, 2024, individuals, estates, and trusts shall include any income or gain excluded from their federal gross income pursuant to § 1202(a) of the Internal Revenue Code of 1986 for that taxable year.".

(d) Section 47-1803.03 is amended as follows:

(1) The section heading is amended to read as follows:

"§ 47-1803.03. Gross income — Corporation, financial institution, unincorporated business, and partnership deductions.".

(2) Subsection (a) is amended as follows:

(A) Paragraph (1) is amended to read as follows:

"(1) Expenses. — All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business which are deductible under the provisions of § 162(a) of the Internal Revenue Code of 1986; except, that:

"(A) For tax years beginning after December 31, 2021, the deduction allowed for domestic research and experimental expenditures under § 174A of the Internal Revenue Code of 1986 shall be:

"(i) Charged to the capital account; and

"(ii) Allowed as an amortization deduction of such expenditures ratably over the 5-year period beginning with the midpoint of the taxable year in which such expenditures are paid or incurred;

"(B) No taxpayer shall be allowed the election to amend a tax return pursuant to § 174A(f)(1) of the Internal Revenue Code of 1986; and

"(C) No taxpayer shall be allowed the election under § 174A(f)(2) of the Internal Revenue Code of 1986.".

(B) Paragraph (2) is amended to read as follows:

"(2) Interest. — All interest paid or accrued within the taxable year on indebtedness which is deductible under the provisions of § 163 of the Internal Revenue Code of 1986; except, that:

"(A) In computing the limitation on business interest, as allowed under § 163 of the Internal Revenue Code of 1986, "adjusted taxable income" means the adjusted taxable income determined under § 163(j)(8)(A) of the Internal Revenue Code of 1986; except, that § 163(j)(8)(A)(v) shall not apply; and

"(B) "Floor plan financing interest", as defined under § 163(j)(9) of the Internal Revenue Code of 1986, shall not apply.".

(C) The lead-in language of paragraph (4)(A) is amended by striking the phrase "Losses sustained during the taxable year and not compensated for by insurance or otherwise:" and inserting the phrase "Losses sustained during the taxable year and not compensated for by insurance or otherwise which are deductible under the provisions of § 165 of the Internal Revenue Code of 1986:" in its place.

(D) Paragraph (7) is amended to read as follows:

"(7)(A) Depreciation. — A reasonable allowance for exhaustion, wear, and tear of property used in the trade or business, including a reasonable allowance for obsolescence, and including in the case of natural resources, allowances for depletion as permitted by reasonable rules that the Chief Financial Officer may promulgate. The basis upon which such allowances are to be computed shall be the basis provided for in § 47-1811.04.

"(B) Notwithstanding the provisions of subparagraph (A) of this paragraph:

"(i) No deduction shall be allowed for the special depreciation allowance under § 168(k) of the Internal Revenue Code of 1986;

"(ii) There shall be allowed as a deduction for the cost of property elected to be treated as not chargeable to capital account under § 179 of the Internal Revenue Code of 1986 an amount of equal to the lesser of $25,000 or the actual cost of the property for the year the property is placed in service;

"(iii) No deduction shall be allowed for the special depreciation allowance under § 168(n) of the Internal Revenue Code of 1986; and

"(iv) A depreciation deduction may be allowed for an investor in a shared equity financing agreement as provided in § 47-3507.".

(E) Paragraph (8) is amended by striking the phrase "For purposes of this section, the term "actually paid", when used with reference to the District of Columbia, includes compensation waived under § 1-611.15." and inserting the phrase "For purposes of this section, the term "actually paid", when used with reference to the District of Columbia, includes compensation waived under § 1-611.15, and no charitable contributions may be carried forward under this paragraph." in its place.

(F) Paragraph (18)(A) is amended by striking the phrase "section 179 of the Internal Revenue Code of 1986" and inserting the phrase "§ 179 of the Internal Revenue Code of 1986" in its place.

(G) Paragraph (20) is amended follows:

(i) The lead-in language is amended by striking the phrase "Capital Gains" and inserting the phrase "Qualified Opportunity Fund Capital Gains" in its place.

(ii) Subparagraph (A) is amended by striking the semicolon and inserting a period in its place.

(iii) Subparagraph (B) is amended as follows:

(I) The existing text is designated as sub-subparagraph (i).

(II) A new sub-subparagraph (ii) is added to read as follows:

"(ii) For amounts invested in a QOF after December 31, 2026, the reduction of capital gains tax liability through a 10% step-up basis, if invested in a QOF for 5 years, pursuant to § 1400Z-2(b) of the Internal Revenue Code of 1986, shall be realized only if the taxpayer invests in a QOF that meets the criteria set forth in subparagraph (D) of this paragraph.".

(iv) Subparagraph (C) is amended as follows:

(I) The existing text is designated as sub-subparagraph (i).

(II) A new sub-subparagraph (ii) is added to read as follows:

"(ii) For amounts invested in a QOF after December 31, 2026, the abatement of capital gains tax on an investment of capital gains held in a QOF for at least 10 years, pursuant to § 1400Z-2(c) of the Internal Revenue Code of 1986, shall be realized only if the taxpayer invests in a QOF that meets the criteria set forth in subparagraph (D) of this paragraph.".

(3) Subsections (b), (b-1), (b-2), (b-3), and (b-4) are repealed.

(4) Subsection (d)(6) is amended to read as follows:

"(6) Expenses incurred to produce income which is either exempt or not subject to taxation under this chapter.".

(5) Subsection (e) is repealed.

(e) A new section 47-1803.04 is added to read as follows:

"§ 47-1803.04. Gross income — Individual, estate, and trust deductions.

"(a) Deductions allowed — Generally.

"(1) Individuals. An individual is allowed either the standard deduction or itemized deductions (including the additional deductions set forth in subsection (e) of this section, if applicable) as set forth in this section.

"(2) Estates and Trusts. An estate or trust is allowed the itemized deductions (including the additional deductions set forth in subsection (e) of this section, if applicable) and any deductions allowed under § 47-1809.05.

"(b) Standard deduction. If an individual elects to claim the standard deduction on the individual's federal income tax return, the individual must claim the standard deduction as defined in § 47-1801.04(44), and no itemized deductions and other additions to the standard deduction are allowed, except as otherwise provided in this chapter. If an individual elects to claim any itemized deductions on the individual's federal return, the individual must claim the itemized deductions as allowed under this section and the standard deduction is not allowed. For married individuals or domestic partners, if the net income of one of the spouses or registered domestic partners is determined by itemizing deductions on a separate return, neither of the spouses or registered domestic partners is allowed the standard deduction.

"(c) Itemized deductions.

"(1) Except as otherwise provided in this section, in computing net income, an individual, estate, or trust is allowed the following deductions:

"(A) Any deduction allowed under the Internal Revenue Code of 1986, and to the same extent, on a federal individual or fiduciary income tax return; except, that a deduction for state or local taxes under § 164 of the Internal Revenue Code of 1986 (except as otherwise provided in subsection (d)(1) and (2) of this section) is allowed without regard to the applicable limitation amounts set forth in § 164(b)(6) of the Internal Revenue Code of 1986.

"(2)(A) In the case of an individual whose District of Columbia adjusted gross income exceeds the applicable amount, the amount of the itemized deductions otherwise allowable for the taxable year shall be reduced by 5% of the excess of the District of Columbia adjusted gross income over the applicable amount.

"(B) For the purposes of this paragraph, the term:

"(i) "Applicable amount" means $200,000 ($100,000, married filing separately); and

"(ii) "Itemized deductions" does not include the deduction:

"(I) Under § 213 of the Internal Revenue Code of 1986 relating to expenses such as, for example, medical or dental;

"(II) For investment interest, as defined in § 163(d) of the Internal Revenue Code of 1986; and

"(III) Under § 165(a) of the Internal Revenue Code of 1986, for casualty or theft losses described in § 165(c)(2) and (3) of the Internal Revenue Code of 1986, or for losses described in § 165(d) of the Internal Revenue Code of 1986.

"(C) This subsection shall be applied after the application of any other limitation on the allowance of any itemized deduction.

"(D) This subsection shall not apply to any estate or trust.

"(d) Deductions not allowed. No deductions shall be allowed for the following:

"(1) Income taxes;

"(2) Franchise taxes imposed by this chapter;

"(3) S corporation income. Any deduction passing to a stockholder in 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, that is otherwise deductible under the provisions of subsection (a) of this section and that was allowable in determining the taxable income of the small business corporation or S Corporation subject to tax under the provisions of subchapter VII of this chapter;

"(4) Qualified business income. A deduction allowed under § 63(b)(3) or § 199A of the Internal Revenue Code of 1986;

"(5) Business deductions. Any deduction not allowed under § 47-1803.03 or in excess of a deduction allowed but limited under § 47-1803.03;

"(6) Qualified tips. Any deduction allowed for qualified tips under § 224 of the Internal Revenue Code of 1986;

"(7) Qualified overtime compensation. A deduction allowed for qualified overtime compensation under § 225 of the Internal Revenue Code of 1986;

"(8) Personal car loan interest. Any deduction for personal car loan interest allowed under § 163(h)(4) of the Internal Revenue Code of 1986; and

"(9) Senior deduction. Any deduction for an enhanced senior deduction allowed under § 151(d)(5)(C) of the Internal Revenue Code of 1986.

"(e) Additional deductions allowed. The following additional deductions are allowed as deductions from gross income in computing net income of any individual, estate, or trust, as the case may be:

"(1) Classroom teacher expenses.

"(A) For taxable years beginning on or after January 1, 2006, an individual who has been a classroom teacher in a public school or public charter school in the District of Columbia for the entire year for which the individual is filing or for the entire year prior to the year for which the individual is filing and is approved for teaching by the District of Columbia Public Schools may deduct from gross income:

"(i) The amount the individual paid during the year for basic classroom materials and supplies necessary for teaching; provided, that the deduction shall not exceed $500 per year, per individual, whether the individual files individually or jointly; and

"(ii) The amount the individual paid during the year as tuition and fees for post-graduate education, professional development, or state licensing examination and testing required for, or related to, improving teacher credentials or maintaining professional certification; provided, that the deduction shall not exceed $1,500 per year, per individual, whether the individual files individually or jointly.

"(B) The deductions under subparagraph (A) of this paragraph shall not be allowed to the extent the same expenses were claimed by the individual in computing federal adjusted gross income for the same taxable year under the Internal Revenue Code 1986.

"(2) Capital Gains from a Qualified Opportunity Fund. The capital gains deduction for investing in a qualified opportunity fund in the same manner as set forth in § 47-1803.03(a)(20).

(f) Section 47-1805.02 is amended as follows:

(1) Paragraph (1) is amended by striking the phrase "Every nonresident of the District receiving income subject to tax pursuant to this chapter and every resident of the District, except a fiduciary, who is required to file a federal return under the provisions of § 6012 of the Internal Revenue Code of 1986." and inserting the phrase "Every individual having for the taxable year, gross income which equals or exceeds the applicable basic standard deduction as defined under § 47-1801.04(3A)." in its place.

(2) Paragraph (2) is amended as follows:

(A) Subparagraph (A) is amended to read as follows:

"(A) Every fiduciary of a trust that has gross income of $100 or more for the taxable year; and".

(B) Subparagraph (B) is amended to read as follows:

"(B) Every fiduciary of an estate that has gross income of $1 or more for the taxable year.".

(C) Subparagraphs (C) and (D) are repealed.

(g) Section 47-1806.01 is amended by striking the phrase "in excess of the personal exemptions and credits for dependents allowed by § 47-1806.02 and" and inserting the phrase "in excess of" in its place.

(h) Section 47-1806.02 is repealed.

(i) Section 47-1806.04 is amended as follows:

(1) Subsection (c)(1) is amended as follows:

(A) The existing text is designated as subparagraph (A).

(B) Subparagraph (A) is amended by striking the phrase "after December 31, 1988," and inserting the phrase "after December 31, 1988, but before January 1, 2025," in its place.

(C) A new subparagraph (B) is added to read as follows:

"(B) If a return is filed for a full calendar or fiscal year beginning after December 31, 2025, an individual who incurs household and dependent care services necessary to engage in gainful employment and who is allowed a credit under § 21 of the Internal Revenue Code of 1986, shall be allowed, against the tax imposed by this chapter for the taxable year, an amount equal to 24.25% of the credit allowed under § 21 of the Internal Revenue Code of 1986, regardless of the amount of the credit actually used to offset federal tax liability.".

(2) Subsection (f)(1) is amended as follows:

(A) Subparagraph (B-2) is amended by striking the figure "85%" and inserting the figure "100%" in its place.

(B) Subparagraph (B-3) is repealed.

(j) Section 47-1806.17 is revived as of October 1, 2024, and amended to read as follows:

"§ 47-1806.17. Child tax credit.

"(a) For taxable years beginning after December 31, 2025, there shall be allowed a credit against the tax imposed by this chapter for each qualifying child of the taxpayer for which the taxpayer is allowed a deduction under § 151 of the Internal Revenue Code of 1986.

"(b)(1) The amount of the credit shall be calculated as follows:

"(A) For the taxable year beginning January 1, 2026, $1,000 for each qualifying child who has not reached the age of 18 years by December 31, 2025; and

"(B) For taxable years beginning after December 31, 2026, $1,000 for each qualifying child who has not reached the age of 18 years by December 31 of the taxable year, increased annually pursuant to the cost-of-living adjustment (if the adjustment does not result in a multiple of $5, rounded down to the next multiple of $5).

"(2) The amount of the credit shall be reduced by $50 for each $1,000 (or fraction thereof) by which the taxpayer's adjusted gross income exceeds the threshold amount; except, that the reductions cannot reduce the credit below zero.

"(3) In the case of a return made for a fractional part of a taxable year, the credit allowable under this section shall be reduced to an amount that bears the same ratio to the full credit provided as the number of months in the period for which the return is made to 12 months.

"(c) The credit claimed under this section in a taxable year may exceed the taxpayer's tax liability under this subchapter for that taxable year and shall be refundable to the taxpayer claiming the credit. Any refunds paid to the taxpayer pursuant to this section shall not be considered income for the purpose of determining eligibility for or benefit amount of public assistance.

"(d) Notwithstanding any other provision of this section, a taxpayer shall not be eligible to receive a credit if:

"(1) The taxpayer does not claim the qualifying child as a dependent on the taxpayer's federal and District income tax returns for that taxable year; or

"(2) The taxpayer was not a resident of the District for the entire calendar year preceding the year in which a claim for this credit is filed.

"(e) For the purposes of this section, the term:

"(1) "Base year" means the calendar year beginning January 1, 2026, or the calendar year beginning one calendar year before the calendar year in which the new dollar amount of the credit amount or eligibility income threshold amount shall become effective, whichever is later.

"(2) "Consumer Price Index" means the average of the Consumer Price Index for All Urban Consumers for the Washington-Arlington-Alexandria DC-MD-VA-WV Metropolitan Statistical Area (or such successor metropolitan statistical area that includes the District), or any successor index, as of the close of the 12-month period ending on July 31 of such calendar year.

"(3) Cost-of-living adjustment" means an amount, for any calendar year, equal to a dollar amount set forth in this section multiplied by the difference between the Consumer Price Index for the preceding calendar year and the Consumer Price Index for the base year, divided by the Consumer Price Index for the base year.

"(4) "Dependent" shall have the same meaning as set forth under § 152 of the Internal Revenue Code of 1986.

"(5) "Qualifying child" shall have the same meaning as set forth under § 152(c) of the Internal Revenue Code of 1986.

"(6) "Threshold amount" means the adjusted gross income reported on the taxpayer's return in the following amounts:

"(A) For the taxable year beginning January 1, 2026:

"(i) $55,000 in the case of an unmarried individual filing as single, head of household, or qualifying widow(er);

"(ii) $70,000 in the case of married individuals or registered domestic partners filing either jointly or separately on a combined return; or

"(iii) $35,000 in the case of an individual filing as married filing separately.

"(B) For taxable years beginning after December 31, 2026, increased annually pursuant to the cost-of-living adjustment (if the adjustment does not result in a multiple of $100, rounded down to the next multiple of $100):

"(i) $55,000 in the case of an unmarried individual filing as single, head of household, or qualifying widow(er);

"(ii) $70,000 in the case of married individuals or registered domestic partners filing either jointly or separately on a combined return; or

"(iii) $35,000 in the case of an individual filing as married filing separately.".

(k) Section 47-1809.05 is amended as follows:

(1) The lead-in language is amended by striking the phrase "except as to the personal exemptions and credits for dependents, and except that:" and inserting the phrase "except that:" in its place.

(2) Paragraph (3) is amended by striking the phrase "creating the trust;" and inserting the phrase "creating the trust; and" in its place.

(3) Paragraph (4) is repealed.

(l) Section 47-1811.04 is amended as follows:

(1) The lead-in language is amended by striking the phrase "§ 47-1803.03(a)(7) and (b-3)" and inserting the phrase "§§ 47-1803.03(a)(7) and 47-1803.04(e)(3)" in its place

(2) New paragraphs (3) and (4) are added to read as follows:

"(3) The amount of special depreciation allowance under section 168(n) of the Internal Revenue Code of 1986; and"

"(4) A depreciation deduction may be allowed for an investor in a shared equity financing agreement as provided in § 47-3507.".

(m) Section 47-1812.08 is amended as follows:

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

(A) Strike the phrase "the Council of the District of Columbia" and insert the phrase "the Chief Financial Officer" in its place.

(B) Strike the phrase "the Mayor" both times it appears and insert the phrase "the Chief Financial Officer" in its place.

(C) Strike the phrase "5% of" and insert the phrase "the highest applicable rate of tax set forth in § 47-1806.03 applied to" in its place.

(2) Subsection (b) is amended as follows:

(A) Paragraph (1) is amended by striking the phrase "the Mayor" and inserting the phrase "the Chief Financial Officer" in its place

(B) Paragraph (1A) is amended to read as follows:

"(1A) For the purposes of this subsection, the terms "allowance" and "exemption" shall have the same meaning." in its place.

(C) Paragraph (2) is amended as follows:

(i) The lead-in language of subparagraph (D) is amended by striking the phrase "The Council of the District of Columbia" and inserting the phrase "The Chief Financial Officer" in its place.

(ii) Subparagraph (E) is repealed.

(3) Subsection (c)(2) is amended by striking the phrase "the Council of the District of Columbia" and inserting the phrase "the Chief Financial Officer" in its place.

(4) Subsection (e) is amended as follows:

(A) Paragraph (1) is amended by striking the phrase "the Mayor" and inserting the phrase "the Chief Financial Officer" in its place.

(B) Paragraph (5) is amended by striking the phrase "the Mayor" and inserting the phrase "the Chief Financial Officer" in its place.

(C) Paragraph (7) is amended by striking the phrase "the Council of the District of Columbia" and inserting the phrase "the Chief Financial Officer" in its place.

(D) A new paragraph (8A) is added to read as follows:

"(8A) For periods beginning after December 31, 2017, an employee shall be entitled to additional withholding exemptions under this subsection with respect to payment of wages equal to the employee's estimated itemized deductions divided by an amount promulgated by the Chief Financial Officer.".

(E) The lead-in language of paragraph (9) is amended by striking the phrase "the Mayor" and inserting the phrase "the Chief Financial Officer" in its place.

(F) Paragraph (10) is amended by striking the phrase "the Mayor" both times it appears and inserting the phrase "the Chief Financial Officer" in its place.

(5) Subsection (f)(2) is amended by striking the phrase "the Mayor" wherever it appears and inserting the phrase "the Chief Financial Officer" in its place.

(6) Subsection (g) is amended as follows:

(A) Paragraph (1)(B) is amended by striking the phrase "the Council of the District of Columbia" and inserting the phrase "the Chief Financial Officer" in its place.

(B) Paragraph (2) is amended by striking the phrase "The Council of the District of Columbia" and inserting the phrase "The Chief Financial Officer" in its place.

(7) Subsection (h) is amended by striking the phrase "the Mayor" and inserting the phrase "the Chief Financial Officer" in its place.

(8) Subsection (i) is amended as follows:

(A) Paragraph (2)(D) is amended by striking the phrase "the Council of the District of Columbia" and inserting the phrase "the Chief Financial Officer" in its place.

(B) Paragraph (4) is amended by striking the phrase "the Mayor" and inserting the phrase "the Chief Financial Officer" in its place.

(C) Paragraph (5) is amended by striking the phrase "the Council of the District of Columbia" and inserting the phrase "the Chief Financial Officer" in its place.

(D) The lead-in language of paragraph (6) is amended by striking the phrase "the Council of the District of Columbia" and inserting the phrase "the Chief Financial Officer" in its place.

(E) Paragraph (7) is amended by striking the phrase "The Council of the District of Columbia" and inserting the phrase "The Chief Financial Officer" in its place.

(9) Subsection (k) is amended by striking the phrase "of one and one half percent per month" and inserting the phrase "set forth in § 47-4201" in its place.

Sec. 3. Conforming Amendments.

(a) The Child Tax Credit Amendment Act of 2025, enacted on September 4, 2025 (D.C. Act 26-148; 72 DCR 9825), is repealed.

(b) The Child Tax Credit Emergency Amendment Act of 2025, effective September 3, 2025 (D.C. Act 26-146; 72 DCR 9623), is repealed.

(c) The Child Tax Credit Congressional Review Emergency Amendment Act of 2025, passed on emergency basis on November 4, 2025 (Enrolled version of Bill 26-450), is repealed.

Sec. 4. Applicability.

Except as otherwise provided, this act shall apply as of January 1, 2025.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal impact statement required by section 4a of the General Legislative Procedures Act of 1975, approved October 16, 2006 (120 Stat. 2038; D.C. Code § 1-301.47a).

Sec. 6. 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 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

UNSIGNED

Mayor
District of Columbia
NOVEMBER 25, 2025

COUNCIL OF THE DISTRICT OF COLUMBIA

WASHINGTON, DC, 20004

Docket No. **B26-0457**

[ ] ITEM ON CONSENT CALENDAR

[X] ACTION — **Final Reading**

[X] VOTE DATE — **November 4, 2025**

[X] VOICE VOTE — **Approved**

RECORDED VOTE ON REQUEST

ABSENT

[ ] ROLL CALL VOTE – Result

Council Member	Aye	Nay	NV	AB	Rec	Council Member	Aye	Nay	NV	AB	Rec	Council Member	Aye	Nay	NV	AB	Rec
Chairman Mendelson	X					Henderson	X					Pinto	X				
Allen	X					Lewis George	X					R. White	X				
Bonds	X					McDuffie	X					T. White	X				
Felder	X					Nadeau	X										
Frumin	X					Parker	X										

X - Indicate Vote **AB – Absent** **NV - Present, Not Voting** **Rec - Recused**

CERTIFICATION RECORD

Secretary to the Council

11.5.25

Date