

A RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To declare the existence of an emergency with respect to the need to amend the District of Columbia Public Assistance Act of 2002 to exclude from the definition of earned income periodic payments of the earned income tax credit and other refundable income tax credits targeted to low-income households and from the definition of income direct cash payments received from unrestricted cash assistance program or pilot administered by a nonprofit organization; to amend, on an emergency basis, the Food Stamp Expansion Act of 2009 to exclude from the definition of income periodic payments of the earned income tax credit and other refundable income tax credits or direct cash assistance payments received from unrestricted cash assistance programs or pilots; and to amend, on an emergency basis, Title 47 of the D.C. Official Code to exclude payments of the District earned income tax credit and other refundable income tax credits targeted to low-income households from the determination of income for purposes of qualifying for public assistance.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Earned Income Tax Credit Expansion Clarification Emergency Declaration Resolution of 2022”.

Sec. 2. (a) On July 12, 2022, the Council unanimously approved, on first reading, the Earned Income Tax Credit Expansion Clarification Amendment Act of 2022.

(b) The purpose of that permanent legislation is to exclude monthly payments of the earned income tax credit and other refundable income tax credits from the definition of earned income and exclude direct cash assistance payments from the definition of income, for purposes

39 of qualifying for public assistance. The legislation will ensure, to the extent allowable under
40 federal law, that the benefit of the expanded Earned Income Tax Credit, as well as direct cash
41 assistance received from District-based cash assistance programs or pilots, does not adversely
42 impact low-income households by causing them to become ineligible for assistance on which
43 they rely.

44 (c) The permanent legislation cannot be approved on second reading prior to the
45 September 20, 2022 legislative meeting and will not take effect prior to beginning of the next
46 fiscal year.

47 (d) It is necessary that the underlying measure, the Earned Income Tax Credit Expansion
48 Clarification Emergency Amendment Act of 2022, be enacted by October 1, 2022, to create
49 consistency for the treatment of the earned income tax credit, other refundable income tax
50 credits, and direct cash assistance beginning at the start of the new fiscal year.

51 Sec. 3. The Council of the District of Columbia determines that the circumstances
52 enumerated in section 2 constitute emergency circumstances making it necessary that Earned
53 Income Tax Credit Expansion Clarification Emergency Amendment Act of 2022 be adopted
54 after a single reading.

55 Sec. 4. This resolution shall take effect immediately.