IN THE COUNCIL OF THE DISTRICT OF COLUMBIA:

AMENDMENT #1

Date: July 7, 2020
Amendment offered by: Trayon White, Sr.

Version: Introduced
          Committee Print
          First Reading   X
          Engrossed
          Enrolled
          Unidentified
          ANS on 2nd Reading

Amending: A new subtitle is added to read as follows:

SUBTITLE ____. ESTATE TAX ADJUSTMENT

Sec. XXX1. This subtitle may be cited as the “Estate Tax Adjustment Amendment Act of 2020”.

Sec. XXX2. Section 47-3701(14)(C) of the District of Columbia Official Code is amended
as follows:

   (a) Strike the phrase “2017, $5.6 million” and insert the phrase “2019, $4 million”
   in its place.

   (b) Strike the phrase “2019,” and insert the phrase “2021,” in its place.

Rationale:
In 2016, the Council agreed to increase the exemption level for the local estate tax from 1 million
to 5.6 million, an increase of over 400%. This amendment brings the exemption level back down
to 4 million, which is still an increase of 300% from the 2016 level. We arrived at the number of
5.6 million in 2016 for simplicity purposes, because it matched the federal number at the time.
Since Trump was elected to office, the federal number has doubled, and we passed legislation to decouple our number from the federal number. In short, our wealthiest residents have received unanticipated federal estate tax benefits. Trump’s tax plan benefited DC’s richest one percent, those targeted by this amendment, more than 10 times than it benefited DC’s poorest fifth.

This amendment will generate approximately 1.78 million in revenue which will be put to a critical use by funding a wrap around approach to violence impacting youth. This approach combines violence interruption, mentoring and mental health outreach both in the school and in the community.
MEMORANDUM

TO: Councilmember Trayon White, Sr.
FROM: Nicole L. Streeter, General Counsel
DATE: July 6, 2020
RE: Legal sufficiency determination for Amendment #1 to the Fiscal Year 2021 Budget Support Act of 2020, Bill 23-760.

The amendment is legally and technically sufficient for Council consideration.

This amendment would add a new subtitle to the Fiscal Year 2021 Budget Support Act of 2020, which would amend section 47-3701(14)(C) of the District of Columbia Official Code to lower the value of a decedent’s estate exempt from the inheritance and estate tax from $5.6 million to $4 million beginning in tax year 2020.

I am available if you have any questions.
## Council of the District of Columbia
### Committee of the Whole

**Bill 23-760, Fiscal Year 2021 Budget Support Act of 2020**  
**T. White Amdt #1 - Estate Tax**

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**Vote Results:**
- Yes: 8
- No: 5
- Present: 0
- Absent: 0

### Committee Actions
- **Majority Present/Voting**
  - Pass
  - Fail
- **Two-Thirds Present/Voting**
  - Fail
- **Majority Council**
  - Pass
  - Fail
- **Two-Thirds Council**
  - Fail

- Postpone Date Certain
- Table/ Take from Table
- Recommit
- Postpone Indefinitely
- Close Debate
- Discharge from Committee
- Veto Override
- Previous Question
- 403(b)/231(c) Waiver
- Rules Change
- Emergency Declaration