

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 47.
TAXATION, LICENSING, PERMITS,
ASSESSMENTS, AND FEES.

CHAPTER 1.
GENERAL PROVISIONS.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 1. GENERAL PROVISIONS.

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CHAPTER 1. GENERAL PROVISIONS.

§ 47-101. [RESERVED]

§ 47-102. TOTAL INDEBTEDNESS NOT TO BE INCREASED.

There shall be no increase of the amount of the total indebtedness of the District of Columbia existing on June 11, 1878; and any officer or person who shall knowingly increase, or aid or abet in increasing, such total indebtedness, shall be deemed guilty of a high misdemeanor, and, on conviction thereof, shall be punished by imprisonment not exceeding 10 years, and by fine not exceeding \$10,000.

(June 11, 1878, 20 Stat. 108, ch. 180, § 13; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-102.

1973 Ed., § 47-102.

§ 47-103. APPOINTED OFFICERS TO GIVE SECURITY FOR INTRUSTED MONEYS.

All officers appointed by the President for the District, who, by virtue of the provisions of any law of Congress, are required to give security for moneys that may be intrusted to them for disbursement, shall give such security at such time and in such manner as the Secretary of the Treasury may prescribe.

(R.S., D.C., § 87; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-103.

1973 Ed., § 47-103.

§ 47-104. UNLAWFUL DIVERSION OF TAX MONEY.

It shall not be lawful for the District authorities, or any person charged with the disbursements of money in the District, to divert from its legitimate object any money levied or collected as taxes from the people of the District. Any person who shall violate the provisions of this section shall be deemed guilty of a misdemeanor in office, and be dismissed therefrom.

(R.S., D.C., §§ 116, 118; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-104.

1973 Ed., § 47-104.

§ 47-105. APPLICABILITY OF ANTIDEFICIENCY PROVISIONS.

The provisions of §§ 1341, 1342, and 1349 to 1351 and subchapter II of Chapter 15 of Title 31, United States Code, are hereby extended and made applicable in all respects to appropriations made for and expenditures of and to all of the officers and employees of the government of the District of Columbia.

(June 26, 1912, 37 Stat. 184, ch. 182, § 9; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-105.

1973 Ed., § 47-105.

**§ 47-106. APPROPRIATIONS FOR CONTINGENT EXPENSES--
APPORTIONMENT.**

The Mayor of the District of Columbia shall, on or before the beginning of each fiscal year, so apportion appropriations made for contingent and miscellaneous expenses under the Metropolitan Police, Fire Department, Department of Licenses, Investigation and Inspections, and other offices or departments of the government of the District of Columbia as to prevent deficiencies in said appropriations.

(July 1, 1902, 32 Stat. 561, ch. 1351; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-106.

1973 Ed., § 47-106.

Transfer of Functions

Reorganization Order No. 55, dated June 30, 1953, established a Department of Licenses and Inspections and transferred to such Department all functions of the Electrical Inspection Section in the former Department of Inspections. Functions of the Department of Licenses and Inspections were transferred to the Director of the Department of Economic Development by Commissioner's Order No. 69-96, dated March 7, 1969, which was replaced by the Department of Licenses, Investigation and Inspections, created by Mayor's Order 78-42, dated February 17, 1978.

**§ 47-107. APPROPRIATIONS FOR CONTINGENT EXPENSES--
EXPENDITURES.**

All expenditures from appropriations made for contingent expenses of the District of Columbia shall be accounted for in the General Accounting Office as other expenditures for the District, and a detailed statement of such expenditures shall be reported to Congress in accordance with § 193 of the Revised Statutes of the United States (§ 492-2 of Title 31, United States Code).

(Feb. 25, 1885, 23 Stat. 319, ch. 145; July 18, 1888, 25 Stat. 314, ch. 676; June 10, 1921, 42 Stat. 24, ch. 18, § 304; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-107.

1973 Ed., § 47-107.

References in Text

"§ 193 of the Revised Statutes of the United States (§ 492-2 of Title 31, United States Code)," referred to at the end of this section, was repealed by § 5(b) of Pub. L. 97-258, approved September 13, 1982.

§ 47-108. REPEAL OF CERTAIN FEDERAL APPROPRIATION PROVISIONS.

(a) Effective July 1, 1935, such portion of any acts as provide appropriations from the appropriation accounts appearing on the books of the government and listed in subsection (b) of this section are hereby repealed, and any balances remaining in, or but for this provision would accrue to, such accounts shall be covered into the Treasury of the United States to the credit of the District of Columbia. Any claims accruing on or after July 1, 1935, which but for this section properly would have been charged to these appropriation accounts shall, upon proper audit, be certified to Congress for appropriation, which is hereby authorized.

(b)(1) Militia fund from fines, District of Columbia (DCs592).

- (2) Industrial Home School Fund, District of Columbia (DCs463).
- (3) Sanitary Fund, District of Columbia (DCt619).
- (4) New site and buildings, Industrial Home School, District of Columbia (DCs460).
- (5) Payment to tenants of excess rentals recovered by Rent Commission, District of Columbia (DCs087).
- (6) Escheated Estates Relief Fund, District of Columbia (DCs612).
- (7) Redemption of tax-lien certificates, District of Columbia (DCt618).
- (8) Washington Special Tax Fund, District of Columbia (DCt623).
- (9) Redemption of assessment certificates, District of Columbia (DCt617).

(June 26, 1934, 48 Stat. 1230, ch. 756, § 13; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-108.

1973 Ed., § 47-108.

§ 47-109. ABOLISHMENT OF CERTAIN FEDERAL APPROPRIATIONS.

(a) On and after July 1, 1935, appropriations for the District of Columbia appearing on the books of the government and listed in subsection (b) of this section are abolished as such, and so much of the several acts as provide for such appropriations is amended so as to authorize in lieu thereof annual definite appropriations, estimates for which shall be incorporated in the estimates of annual appropriations for the District of Columbia.

(b)(1) Refunding water rents, and so forth, District of Columbia (DCx602).

(2) Refunding taxes, District of Columbia (DCx601).

(3) Extension, and so forth, of streets and avenues, District of Columbia (fiscal year) (DCx114).

(4) Policemen and Firemen's Relief Fund, District of Columbia (DCt614).

(June 26, 1934, 48 Stat. 1230, ch. 756, § 14; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-109.

1973 Ed., § 47-109.

§ 47-110. CONTINUATION OF CERTAIN FEDERAL FUNDS.[REPEALED]

(Sept. 13, 1982, 96 Stat. 877, Pub. L. 97-258, § 5(b).)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-110.

§ 47-111. DISBURSING OFFICER; APPOINTMENT; BOND; GENERAL POWERS AND DUTIES; AUDIT OF ACCOUNTS.

(a) The Disbursing Officer shall be appointed by the Mayor of the District of Columbia, and shall give bond to the United States in the sum of \$50,000, for the benefit of the United States, the District of Columbia, the Mayor of the District of Columbia, and all persons interested conditioned for the faithful performance of the duties of his office in the disbursing and accounting, according to law, for all moneys of the United States and of the District of Columbia that may come into his hands, which bond shall be approved by the Mayor and the Secretary of the Treasury and be filed in the office of the Secretary of the Treasury; provided, that advances in money shall be made, on the requisition of the Mayor, to the said Disbursing Officer instead of to the Mayor, and he shall account for the same as required by § 47-409. Said Disbursing Officer shall be subordinate to the Mayor, and he shall in every respect be responsible to the United States, the District of Columbia, and to individuals for the acts and doings of said Disbursing Officer.

(b) The Disbursing Officer is authorized to pay laborers and employees of the District of Columbia, and such payments shall be made upon payrolls or other vouchers audited and approved by the Auditor of the District of Columbia, and certified by the Mayor as required by § 47-409. Said payrolls and other vouchers shall be included in the account of the Mayor.

(c) The accounts of the Disbursing Officer shall be audited by the Auditor of the District of Columbia, who shall promptly forward the same to the Mayor for his approval.

(Mar. 3, 1891, 26 Stat. 1064, ch. 546; July 14, 1892, 27 Stat. 151, ch. 171; June 30, 1898, 30 Stat. 526, ch. 540; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-111.

1973 Ed., § 47-112.

Miscellaneous Notes

Deputy Mayor for Office of Financial Management established: See Mayor's Order 83-19, January 3, 1983.

Disbursing Office abolished: The Disbursing Office was abolished and the functions thereof transferred to the Board of Commissioners of the District of Columbia by Reorganization Plan No. 5 of 1952. Reorganization Order No. 3 of the Board of Commissioners, dated August 28, 1952, established under the direction and control of the Board of Commissioners a Department of General Administration headed by a Director. The Order transferred to the Director of General Administration all of the functions of the abolished Office.

Reorganization Order No. 20 established the Finance Office in the Department of General Administration. Included in the Finance Office were an Office of the Assessor, the Office of the Collector of Taxes, the Disbursing Office, and the Accounting Office headed by an Accounting Officer. The function of approving vouchers and requisitions was delegated to the Accounting Officer by that Order. Reorganization Order No. 20 was replaced by Organization Order No. 121. The executive functions of the Board of Commissioners were transferred to the Commissioner of the District of Columbia by § 401 of Reorganization Plan No. 3 of 1967. Reorganization Order No. 3 and Organization Order No. 121 were revoked by Organization Order No. 3 of the Commissioner of the District of Columbia, dated December 13, 1967. Organization Order No. 3 established within the newly created Department of General Administration a Finance Office and prescribed the functions thereof. These functions were subsequently transferred to the Director of the Department of Finance and Revenue by Commissioner's Order No. 69-96, dated March 7, 1969. Functions pertaining to centralized accounting (including approving vouchers and requisitions) as set forth in that Order were transferred to the Director of the Office of Budget and Financial Management by Organization Order No. 30, dated April 5, 1972. The Office of Budget and Financial Management was replaced by Organization Order 50, dated December 31, 1974, which Order established the Office of Budget and Management Systems. The disbursing and accounting functions of the Office of Budget and Management Systems were replaced by Mayor's Order 79-6, dated January 2, 1979, which Order established the Office of Financial Management. The Office of Financial Management was then re-established by 47-314 on March 5, 1981.

§ 47-112. NONLIABILITY FOR OVERPAYMENTS ON GOVERNMENT BILLS OF LADING OR TRANSPORTATION REQUESTS.

Notwithstanding the provisions of §§ 47-112, 47-120, and 47-121, or any other act to the contrary, neither the Disbursing Officer of the District of Columbia nor the Auditor of the District of Columbia or any employee in his office authorized by him to certify vouchers, pursuant to the provisions of §§ 47-112, 47-120, and 47-121, shall be held liable for overpayments made for transportation furnished on government bills of lading or transportation requests when said overpayments are due to the use of improper transportation rates, classifications, or the failure to deduct the proper amount under land grant laws or equalization and other agreements.

(July 30, 1951, 65 Stat. 125, ch. 246, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-112.

1973 Ed., § 47-112b.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-113. DEPUTY DISBURSING OFFICER AND ASSISTANT DISBURSING OFFICERS-- APPOINTMENT.

The Mayor of the District of Columbia shall appoint a Deputy Disbursing Officer of the District of Columbia and such assistant disbursing officers of the District of Columbia as he may, in his discretion and subject to available appropriations, consider necessary, such Deputy Disbursing Officer and assistant disbursing officers to be subordinated to the Disbursing Officer, District of Columbia.

(July 30, 1951, 65 Stat. 127, ch. 250, § 1; Mar. 3, 1979, D.C. Law 2-139, § 3205(q), 25 DCR 5740; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-113.

1973 Ed., § 47-113a.

Legislative History of Laws

Law 2-139, the "District of Columbia Government Comprehensive Merit Personnel Act of 1978," was introduced in Council and assigned Bill No. 2-10, which was referred to the Committee on Government Operations. The Bill was adopted on first and second readings on October 17, 1978 and October 31, 1978, respectively. Signed by the Mayor on November 22, 1978, it was assigned Act No. 2-300 and transmitted to both Houses of Congress for its review.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-114. DEPUTY DISBURSING OFFICER AND ASSISTANT DISBURSING OFFICERS-- AUTHORITY AND DUTIES.

The Deputy Disbursing Officer and the several assistant disbursing officers each shall have authority:

- (1) To make disbursements as an agent of the Disbursing Officer, District of Columbia;
- (2) To sign checks drawn against disbursing accounts of the Disbursing Officer, District of Columbia, with the Treasurer of the United States; and
- (3) To discharge all other duties required according to law or regulation to be performed by the Disbursing Officer, District of Columbia.

(July 30, 1951, 65 Stat. 127, ch. 250, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-114.

1973 Ed., § 47-113b.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-115. DEPUTY DISBURSING OFFICER AND ASSISTANT DISBURSING OFFICERS-- LIABILITY FOR MISCONDUCT; BOND.

The Deputy Disbursing Officer and the several assistant disbursing officers shall each be subject, for his official misconduct, to all liabilities and penalties prescribed by law in like cases for the Disbursing Officer, District of Columbia; and the Deputy Disbursing Officer and each assistant disbursing officer shall give bond to the United States for the benefit of the United States, the District of Columbia, the Mayor of the District of Columbia, and the Disbursing Officer, District of Columbia, conditioned for the faithful performance of the duties of each of their offices in the disbursing and accounting, according to law, for all moneys of the United States and of the District of Columbia that may come into his hands, which bond shall be in the amount required by the Council of the District of Columbia, but to be not less than \$25,000, and to be subject to approval by the Mayor and the Secretary of the Treasury and to be filed in the office of the Secretary of the Treasury.

(July 30, 1951, 65 Stat. 127, ch. 250, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-115.

1973 Ed., § 47-113c.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-116. SUSPENSION OF ITEMS IN DISBURSING OFFICER'S ACCOUNTS.

When differences arise in the examination of the accounts of the Disbursing Officer of the District of Columbia, calling for the suspension of any item in said accounts, it shall be the duty of the General Accounting Office to notify the Auditor of the District of Columbia in connection with the Disbursing Officer of the District of Columbia of the grounds of such objections resulting in said suspensions, in order that said Auditor in connection with said Disbursing Officer may by explanation if possible remove said grounds of suspension.

(July 1, 1902, 32 Stat. 592, ch. 1352; June 10, 1921, 42 Stat. 24, ch. 18, § 304; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-116.

1973 Ed., § 47-119.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-117. [RESERVED]

§ 47-118. [RESERVED]

§ 47-119. INDEPENDENT ANNUAL AUDIT.

(a) For the fiscal year beginning October 1, 1982, and each fiscal year thereafter, the government of the District of Columbia shall conduct, out of funds of the government of the District of Columbia, an audit of the financial operations of such government, and shall include in such independent audit a report of the revenues of the District of Columbia for the fiscal year, broken down by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government during that fiscal year. Each such audit shall be conducted by a certified public accountant licensed in the District of Columbia and carried out in accordance with generally accepted auditing standards and the financial statements shall be prepared in accordance with generally accepted accounting principles.

(b) For the purpose of conducting an audit for each such fiscal year as required by subsection (a) of this section, the Mayor of the District of Columbia shall, on or after January 2, 1982, select, subject to the advice and consent of the Council of the District of Columbia, a qualified person to conduct such audits for the fiscal year commencing October 1, 1982, and the next following 3 fiscal years. Thereafter, each individual elected as Mayor in a general election held for Mayor of the District of Columbia shall on or after January 2nd next following his or her election to, and the assuming of the Office of Mayor, select, subject to the advice and consent of the Council of the District of Columbia, a qualified person to conduct such audits for the fiscal year commencing October 1st of the calendar year in which the Mayor takes office, and the next following 3 fiscal years. The person previously selected for a 4-year period shall not succeed himself or herself. If the Council fails to act, by resolution on any such selection within a 30-day period following the date on which it receives from the Mayor the name of such person so selected, the Mayor shall be authorized to enter into a contract with that person for the conduct of such audits. If any person so selected by the Mayor to conduct any such audits for such fiscal years is rejected by the Council, the Mayor shall submit to the Council the name of another qualified person selected by the Mayor to conduct such audits. In the event that the Council rejects the 2nd person so selected by the Mayor, the Mayor shall, within 30 days following that rejection, notify the Chairman of the Committee on Appropriations of the Senate and the Chairman of the Committee on Appropriations of the House of Representatives, in writing, of that fact. Within 15 days following the receipt of that notice, such Chairmen shall jointly select a person to conduct such audits and shall inform the Mayor, in writing, of the name of the person so selected. Within 10 days

following the receipt by the Mayor of such name, the Mayor shall enter into a contract with such person pursuant to which that person shall conduct such audits for such fiscal years as herein provided.

(c) The Mayor shall submit a copy of the audit report with respect to each such audit so conducted to the Congress, the President of the United States, the Council of the District of Columbia, and the Comptroller General.

(d) This section shall not apply to the District of Columbia Courts or the financial operations thereof.

(Sept. 4, 1976, 90 Stat. 1208, Pub. L. 94-399, § 4; Sept. 26, 1978, 92 Stat. 750, Pub. L. 95-386, § 3; May 10, 1989, D.C. Law 7-231, § 48, 36 DCR 492; Aug. 17, 1991, 105 Stat. 496, Pub. L. 102-102, § 2(c); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, § 11244(c).)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-119.

1973 Ed., § 47-120-2.

Legislative History of Laws

Law 7-231, the "Technical Amendments Act of 1988," was introduced in Council and assigned Bill No. 7-586, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 29, 1988 and December 13, 1988, respectively. Signed by the Mayor on January 6, 1989, it was assigned Act No. 7-285 and transmitted to both Houses of Congress for its review.

§ 47-120. LIABILITY OF AUDITOR OR EMPLOYEES.

The Auditor of the District of Columbia or any employee in his office duly authorized in writing by such Auditor who certifies a voucher shall:

- (1) Be held responsible for the existence and correctness of the facts recorded in the certificate or otherwise stated in the voucher or its supporting papers, including the correctness of computations on such voucher, and for the legality of the proposed payment under the appropriation or fund involved;
- (2) Be required to give bond to the United States and to the District of Columbia, with good and sufficient surety, approved by the Secretary of the Treasury, in such amount as may be determined by the Council of the District of Columbia; and
- (3) Be held responsible for and required to make good to the United States or to the District of Columbia the amount of any illegal, improper, or incorrect payment resulting from any false, erroneous, or misleading certification made by him as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved; provided, that the Comptroller General may, in his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds:
 - (A) That the certification was based on official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained, the actual facts; or
 - (B) that the obligation was incurred in good faith, that the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and that the United States or the District of Columbia has received value for such payment; provided further, that the bond required by this section to be given by the Auditor of the District of Columbia shall be conditioned for the faithful discharge of all of the duties of his office and shall be in lieu of any other bond now required by law.

(July 30, 1951, 65 Stat. 125, ch. 246, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-120.

1973 Ed., § 47-120a.

§ 47-121. ENFORCEMENT OF LIABILITY OF PERSONS CERTIFYING VOUCHERS.

The liability of any person who certifies any voucher pursuant to the provisions of §§ 47-112, 47-120, and 47-121 shall be enforced in the same manner and to the same extent as now provided by law with respect to enforcement of the liability of disbursing and other accountable officers; and they shall have the right to

apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for verification.

(July 30, 1951, 65 Stat. 125, ch. 246, § 4; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-121.

1973 Ed., § 47-120b.

§ 47-122. CHECKS TO BE COUNTERSIGNED.

The Auditor of the District of Columbia shall continue to prepare and countersign all checks issued by the Disbursing Officer, and no check involving disbursement of public moneys by the Disbursing Officer shall be valid unless countersigned by the Auditor of the District of Columbia.

(July 1, 1902, 32 Stat. 592, ch. 1352; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-122.

1973 Ed., § 47-121.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-123. CHIEF CLERK OF AUDITOR'S OFFICE.

The Chief Clerk of the Auditor's Office shall, in the necessary absence or inability from any cause of the Auditor, perform his duties without additional compensation, and shall during the presence of the Auditor perform such duties as shall be prescribed by the Auditor; and the Council of the District of Columbia may require the said Chief Clerk to give bond for the faithful performance of such duties; but the Auditor shall in every respect be responsible to the United States, the District of Columbia, and to individuals, as now provided by law.

(Aug. 6, 1890, 26 Stat. 295, ch. 724; Mar. 2, 1911, 36 Stat. 969, ch. 192; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-123.

1973 Ed., § 47-122.

§ 47-124. ACCOUNTS AUDITABLE BY AUDITOR.

All accounts for the disbursement of appropriations made either from the revenues of the District of Columbia or jointly from the revenues of the United States and the District of Columbia shall be audited by the Auditor of the District of Columbia before being transmitted to the General Accounting Office, unless otherwise specifically provided in the law making such appropriations; provided, that this provision shall not apply to disbursements on account of the United States Court of Appeals for the District of Columbia Circuit and the United States District Court for the District of Columbia, and for interest and sinking fund on the funded debt of the District of Columbia, which disbursement shall continue to be audited as heretofore provided by law.

(June 30, 1898, 30 Stat. 526, ch. 540; June 10, 1921, 42 Stat. 24, ch. 18, § 304; June 7, 1934, 48 Stat. 926, ch. 426; June 25, 1936, 49 Stat. 1921, ch. 804; June 25, 1948, 62 Stat. 991, ch. 646, § 32(b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-124.

1973 Ed., § 47-123.

§ 47-125. OUTSTANDING CHECKS OF DISBURSING OFFICER--AMOUNTS TO BE DEPOSITED INTO TREASURY.

At the beginning of each fiscal year, or as soon thereafter as may be practicable, the respective amounts represented by checks drawn by the Disbursing Officer of the District of Columbia, or by any former Disbursing Officer of said District, which have remained outstanding, unsatisfied, and unpaid for 3 years or more, shall be deposited by the Treasurer of the United States and covered back into the Treasury by warrant to the credit of a permanent appropriation account to be denominated "Outstanding Liabilities, District of Columbia," and shall be carried to the credit of the respective parties in whose favor such checks were issued upon the books of the Auditor of the District of Columbia, in like manner as the amounts represented by checks of disbursing officers of the United States which have remained outstanding, unsatisfied, and unpaid for 3 years or more are covered back into the Treasury.

(Apr. 28, 1904, 33 Stat. 574, ch. 1827, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-125.

1973 Ed., § 47-124.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-126. OUTSTANDING CHECKS OF DISBURSING OFFICER--PAYMENT OF AMOUNTS.

The payee or bona fide holder of any check drawn by the Disbursing Officer of the District of Columbia, or by any former Disbursing Officer of said District, the amount of which has been so covered back into the Treasury of the United States, shall, upon application accompanied with competent and sufficient proof, and the surrender of such check, be paid the amount thereof from the said appropriation account to be denominated "Outstanding Liabilities, District of Columbia," upon a claim therefor duly audited and approved by the Auditor of the District of Columbia, subject to like conditions and provisions as those imposed and required by the United States Code, with respect to the payment of amounts represented by checks of disbursing officers of the United States which have been covered back into the Treasury to the credit of outstanding liabilities.

(Apr. 28, 1904, 33 Stat. 574, ch. 1827, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-126.

1973 Ed., § 47-125.

Miscellaneous Notes

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-127. PAYMENT OF FEES INTO TREASURY.

Fees collected by the District of Columbia shall be paid for each fiscal year into the Treasury of the United States to the credit of the General Fund of the District of Columbia.

(June 26, 1912, 37 Stat. 184, ch. 182, § 10; Feb. 22, 1921, 41 Stat. 1144, ch. 70, § 7; Apr. 24, 1926, 44 Stat. 322, ch. 176, § 1; June 28, 1944, 58 Stat. 533, ch. 300, § 18; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-127.

1973 Ed., § 47-126.

§ 47-128. COURT FEES AND FINES TO BE CREDITED TO DISTRICT.

There shall be credited to the District of Columbia that proportion of the fees and fines collected by the United States District Court for the District of Columbia, including fees and fines collected by the offices of the Clerk of that Court, of the Register of Wills of the District of Columbia, and of the United States Marshal for the District of Columbia, as the amount paid by the District of Columbia toward salaries and expenses of such Court and of the offices of the United States Attorney for the District of Columbia and of the United States Marshal for the District of Columbia bears to the total amount of such salaries and expenses; and such proportion of the fees and fines, if any, collected by the United States Court of Appeals for the District of Columbia Circuit, including fees and fines, if any, collected by the office of the Clerk of that Court, as the amount paid by the District of Columbia toward the salaries and expenses of such Court bears to the total amount of such salaries and expenses.

(July 26, 1939, 53 Stat. 1107, ch. 367, title III; June 25, 1948, 62 Stat. 909, ch. 646, § 1; Aug. 2, 1949, 63 Stat. 491, ch. 383, § 7; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-128.

1973 Ed., § 47-126a.

§ 47-129. REVENUES CREDITED TO GENERAL FUND.

After June 28, 1944, any revenue now required by law to be credited to the District of Columbia and the United States in the proportion that each contributed to the activity or source from whence such revenue was derived shall be credited wholly to the General Fund of the District of Columbia.

(June 28, 1944, 58 Stat. 533, ch. 300, § 18; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-129.

1973 Ed., § 47-130a.

§ 47-130. [RESERVED]

§ 47-131. ESTABLISHMENT OF GENERAL FUND AND SPECIAL ACCOUNTS; AUDIT OF CLOSED SPECIAL FUNDS.

(a) There is established for the District of Columbia the General Fund of the District of Columbia (hereinafter in this section referred to as the "General Fund") which shall consist of the following revenues:

- (1) Taxes, fees, charges, and miscellaneous receipts;
- (2) Federal payments authorized by §§ 34-2401.25 and 34-2112 and by § 1-205.02;
- (3) Loans advanced to the District of Columbia by the Secretary of the Treasury, and other loans for operating expenses of the District of Columbia government; and
- (4) Any moneys for operating expense purposes not otherwise designated to be deposited in another fund of the District of Columbia government.

(b) The Council of the District of Columbia may, from time to time, establish accounts within the General Fund and may direct the Mayor of the District of Columbia to institute such accounting procedures as may be necessary to separately report the revenue and expenditures related to individual programs and activities as it may designate, except that such directives shall not be construed as limiting the authority to transfer funds between accounts established in the General Fund. Within 60 days of the effective date of the establishment of any such account by the Council of the District of Columbia, the Mayor shall submit for Council approval by resolution, a list of the specific taxes, fees, charges, other receipts and expenditures deemed to fully represent the revenues and expenditures associated with the activity or program of each account established.

(c) The Council hereby establishes in the General Fund special accounts for receipts and expenditures related to the following:

- (1) The provision of water service, including the operation of the Washington Aqueduct;

(2) The provision of sewer service, including the District of Columbia's share of the cost of Potomac Interceptor; and

(3) [Repealed].

(4) The administration, operating, and marketing of the industrial revenue bond program established pursuant to [§ 1-204.90] and the costs of operating and administering economic development programs pursuant to § 47-340.23.

(d) Within 180 days of the effective date of this Act abolishing certain special funds, the Mayor shall conduct an audit of each fund as closed and shall submit such audit report to the Council.

(Jan. 22, 1976, D.C. Law 1-42, § 9, 22 DCR 6318; Apr. 30, 1982, D.C. Law 4-103, § 3, 29 DCR 1395; enacted, April 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 20, 1998, D.C. Law 12-60, § 503, 44 DCR 7378; Oct. 20, 2005, D.C. Law 16-33, § 2112(a), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-131.

1973 Ed., § 47-130c.

Effect of Amendments

D.C. Law 16-33 rewrote subsec. (c)(4), which had read as follows:

"(4) The administration, operation, and marketing of the industrial revenue bond program established pursuant to § 1-204.90."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 503 of Fiscal Year 1998 Revised Budget Support Temporary Act of 1997 (D.C. Law 12-59, March 20, 1998, law notification 45 DCR 2094).

Emergency Act Amendments

For temporary amendment of section, see § 503 of the Fiscal Year 1998 Revised Budget Support Emergency Act of 1997 (D.C. Act 12-152, October 17, 1997, 44 DCR 6196), and see § 503 of the Fiscal Year 1998 Revised Budget Support Congressional Review Emergency Act of 1997 (D.C. Act 12-239, January 13, 1998, 45 DCR 508).

For temporary (90 day) amendment of section, see § 2112(a) of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

Law 1-42, the "Revenue Funds Availability Act of 1975," was introduced in Council and assigned Bill No. 1-161, which was referred to the Committee on the Budget. The Bill was adopted on first and second readings on July 29, 1975 and October 7, 1975, respectively. Signed by the Mayor on October 24, 1975, it was assigned Act No. 1-59 and transmitted to both Houses of Congress for its review.

Law 4-103, the "Stable and Reliable Source of Revenues for WMATA Act of 1982," was introduced in Council and assigned Bill No. 4-61, which was referred to the Committee on Finance and Revenue and the Committee on Transportation and Environmental Affairs. The Bill was adopted on first and second readings on February 9, 1982 and February 23, 1982, respectively. Signed by the Mayor on March 10, 1982, it was assigned Act No. 4-164 and transmitted to both Houses of Congress for its review.

Law 12-60, the "Fiscal Year 1998 Revised Budget Support Act of 1998," was introduced in Council and assigned Bill No. 12-353, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on September 8, 1997, and October 24, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-191 and transmitted to both Houses of Congress for its review. D.C. Law 12-60 became effective on March 20, 1998.

For Law 16-33, see notes following § 47-308.01.

References in Text

"This Act," referred to in subsection (d) of this section, is D.C. Law 1-42, the Revenue Funds Availability Act of 1975, approved January 22, 1976 (22 DCR 6318), codified as §§ 24-615, 50-1501.03, 50-2201.03, 50-2607, 34-2401.14, 34-2101 to 34-2104, 34-2110, 34-2113, 34-2132, 34-2133, 47-131, 47-2301, 47-2324, and 47-2509.

Miscellaneous Notes

Purpose of D.C. Law 1-42: See § 2 of the Act of January 22, 1976, D.C. Law 1-42.

References to funds abolished by D.C. Law 1-42: See § 8 of the Act of January 22, 1976, D.C. Law 1-42.

Short title of subtitle I of title II of Law 16-33: Section 2111 of D.C. Law 16-33 provided that subtitle I of title II of

the act may be cited as This subtitle may be cited as the Great Streets Development Act of 2005.

§ 47-132. PAYMENT INTO TREASURY OF MONEYS RECEIVED FROM SALES OF ANIMALS AND MATERIALS.

All moneys received from the sales of animals or materials of any sort, purchased under appropriations made for the District of Columbia since July 1, 1878, other than for the Water Department, shall be paid into the Treasury of the United States, to the credit of the General Fund of the District of Columbia.

(Mar. 2, 1889, 25 Stat. 808, ch. 370, § 3; Feb. 22, 1921, 41 Stat. 1144, ch. 70, § 7; June 30, 1944, 58 Stat. 533, ch. 300, § 18; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-132.

1973 Ed., § 47-132.

§ 47-133. INVESTMENT OF FUNDS IN FEDERAL SECURITIES.

On and after June 29, 1956, the Mayor of the District of Columbia is authorized in his discretion to invest and reinvest at any time in United States government securities, with the approval of the Secretary of the Treasury, any part of the general, special, or trust funds of the District of Columbia not needed to meet current expenses, to deposit the interest accruing from such investments to the credit of the fund from which the investment was made, and the Secretary of the Treasury is authorized to sell or exchange such securities for other government securities, and deposit the proceeds to the credit of the appropriate fund.

(June 29, 1956, 70 Stat. 453, ch. 479, § 7; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-133.

1973 Ed., § 47-135.

§ 47-134. ESTABLISHMENT OF WORKING FUND--MAINTENANCE AND REPAIR OF VEHICLES.

The Mayor of the District of Columbia is authorized to establish a permanent working fund, which shall be available without fiscal year limitation, for necessary expenses of maintenance and repair of vehicles of the government of the District of Columbia; and said fund shall be reimbursed, or credited in advance if required by the Director of the Department of Transportation, for the costs of all work performed thereunder.

(July 1, 1954, 68 Stat. 396, ch. 449, § 18; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-134.

1973 Ed., § 47-136.

Miscellaneous Notes

Department of Highways abolished: The Department of Highways was replaced by Reorganization Order 58-1116, dated July 15, 1958, which Order established the Department of Highways and Traffic. The executive functions of the Board of Commissioners were transferred to the Commissioner of the District of Columbia by § 401 of Reorganization Plan No. 3 of 1967. Reorganization Plan No. 2 of 1975, dated July 24, 1975, combined the Department of Motor Vehicles and the Department of Highways and Traffic to form the Department of Transportation. The functions of the Department of Transportation were transferred to the Department of Public Works by Reorganization Plan No. 4 of 1983, effective March 1, 1984.

Transfer of unexpended balance: Section 7(f) of the Act of June 14, 1980, D.C. Law 3-70, provided for the transfer to the Motor Vehicle Maintenance Fund of any unexpended balance in the Maintenance and Repair of Vehicles Fund.

§ 47-135. ESTABLISHMENT OF WORKING FUND--PRINTING, DUPLICATING, AND PHOTOGRAPHING.

The Mayor of the District of Columbia is authorized to establish a working fund without fiscal year limitation for the purpose of printing, duplicating, and photographing; and the unexpended balances in the miscellaneous trust fund accounts "Operating Account, Printing" and "Operating Account, Blueprinting" shall be deposited to said working fund; and the fund shall be reimbursed for all services performed thereunder.

(July 5, 1955, 69 Stat. 263, ch. 272, § 14; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-135.

1973 Ed., § 47-137.

Miscellaneous Notes

Transfer of unexpended balances: Section 7(g) of the Act of June 14, 1980, D.C. Law 3-70, provided for the transfer to the Department of General Services Internal Service Fund, or successor fund established by the Mayor, of any unexpended balances in the working capital fund for printing, duplicating, and photographing.

§ 47-136. RESTORATION OF LAPSED APPROPRIATIONS.

The Secretary of the Treasury is authorized to restore from lapsed appropriations amounts certified by the Mayor of the District of Columbia, or his designated representatives, as being necessary for the payment of audited claims under such appropriations.

(Aug. 6, 1958, 72 Stat. 512, Pub. L. 85-594, § 14; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-136.

1973 Ed., § 47-138.

§ 47-137. CAPITAL OUTLAY APPROPRIATIONS.

Amounts appropriated under "capital outlay," together with such amounts previously appropriated under "capital outlay," shall be available within the appropriations involved without regard to fiscal year project limitations.

(July 23, 1959, 73 Stat. 235, Pub. L. 86-104, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-137.

1973 Ed., § 47-139.

§ 47-138. USE OF APPROPRIATED FUNDS TO PROMOTE DEMONSTRATIONS TO INFLUENCE LEGISLATION OR OTHER GOVERNMENTAL ACTIONS.

No funds appropriated for the government of the District of Columbia may be used to furnish materials or services to promote or further any demonstration in the District of Columbia undertaken for the purpose of influencing legislation or other governmental actions of the United States government or the government of the District of Columbia, except that nothing in this section shall preclude the government of the District of Columbia from taking such emergency action as the Mayor of the District of Columbia determines necessary for the preservation of the health, safety, or welfare of any person within the District of Columbia.

(Aug. 2, 1968, 82 Stat. 615, Pub. L. 90-450, title IV, § 402; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-138.

1973 Ed., § 47-145.

Emergency Act Amendments

For temporary (90 day) addition, see § 7 of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

Miscellaneous Notes

No appropriations to be used for publicity, propaganda or lobbying: Section 116 of Pub. L. 101-168, the District of Columbia Appropriations Act, 1990, provided that no part of this appropriation shall be used for publicity or propaganda purposes or implementation of any policy including boycott designed to support or defeat legislation pending before Congress or any state legislature.

§§ 47-139 TO 47-142. INVESTMENT OF PUBLIC FUNDS IN FINANCIAL INSTITUTIONS AND COMPANIES MAKING LOANS TO OR DOING BUSINESS WITH SOUTH AFRICA--MAYOR'S ORDER; NOTICE OF REQUIRED WITHDRAWAL OR DIVESTITURE; TIME REQUIRED FOR WITHDRAWAL OR DIVESTMENT; EXCEPTION TO PROHIBITION.[REPEALED]

(June 28, 1994, D.C. Law 10-134, § 5, 41 DCR 2567.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., §§ 47-139 to 47-142.

Temporary Amendments of Section

For temporary (225 day) repeal of sections, see § 5 of South Africa Sanctions Repeal Act of 1993 (D.C. Law 10-75, March 8, 1994, law notification 41 DCR 1518).

Legislative History of Laws

Law 10-134, the "South Africa Sanctions Repeal Act of 1994," was introduced in Council and assigned Bill No. 10-427, which was referred to the Committee on Consumer and Regulatory Affairs. The Bill was adopted on first and second readings on March 1, 1994, and April 12, 1994, respectively. Signed by the Mayor on April 28, 1994, it was assigned Act No. 10-234 and transmitted to both Houses of Congress for its review. D.C. Law 10-134 became effective on June 28, 1994.

§ 47-143. UNITED STATES TREASURY OFFSET PROGRAM AUTHORIZED; SETOFF OF FEDERAL DEBTS.

(a) For the purposes of this section, the term:

- (1) "Chief Financial Officer" means the Chief Financial Officer of the District of Columbia established pursuant to § 1-204.24(a)(1).
- (2) "District of Columbia payment" means a payment by the District of Columbia to a person, including tax refunds, vendor and contractor payments, and expense reimbursements to an employee of the District of Columbia. The term "District of Columbia payment" shall not include salary, wages, or pension payments.
- (3) "Federal official" means a unit or official of the federal government charged with the collection of nontax liabilities payable to the federal government and with the authority to enter into the offset agreement.
- (4) "Offset agreement" means an agreement authorized by this section.
- (5) "Person" means an individual, vendor, contractor, partnership, society, association, joint stock company, limited liability company, corporation, estate, receiver, trustee, assignee, and any other person acting in a fiduciary or representative capacity whether appointed by a court or otherwise, or a combination of the foregoing.

(b) The Mayor may enter into an agreement with the United States Secretary of the Treasury to participate in the Treasury Offset Program. The offset agreement may provide for the collection of any delinquent debt

owed to the District of Columbia from federal payments payable to the debtor. The offset agreement may also provide for the United States to submit requests to the District for delinquent nontax debts owed to federal agencies to be offset against District of Columbia payments.

(c) The Mayor may authorize the Chief Financial Officer to reduce a District of Columbia payment by the amount of any federal nontax debt amount requested by the United States to be offset by the District in accordance with the offset agreement.

(d) The offset agreement may provide for the United States or the District to charge a fee for an offset implemented by either party and that the offset fee may be deducted from amounts remitted to the District of Columbia by the federal government. The amount of an offset fee charged by the United States shall be added to the nontax debt amount owed the District by the debtor and shall be considered an additional debt of the debtor, which shall be subject to offset. The amount of an offset fee charged by the District shall be deposited in the General Fund of the District of Columbia.

(e) The offset agreement may provide that a federal official may:

(1) Certify to the Mayor the existence of a delinquent nontax debt owed by a person to the federal government by providing:

- (A) The full name of the person;
- (B) The social security number or federal tax identification number of the person;
- (C) The amount of the delinquent nontax debt owed by the person to the federal government; and
- (D) Any other information required pursuant to the agreement; and

(2) Request the Mayor to authorize the Chief Financial Officer to withhold a District of Columbia payment to which the person is otherwise entitled.

(f) After receiving a certified offset request from a federal official, the Mayor may (or shall, if required by the offset agreement):

(1) Determine if a person for whom the offset request is received is due a District of Columbia payment;

(2) Authorize the Chief Financial Officer to withhold a District of Columbia payment that is otherwise due to the person for whom an offset request has been received;

(3) Authorize the Chief Financial Officer to pay to the federal official the lesser of:

- (A) The entire District of Columbia payment, less any offset fee authorized by the offset agreement; or
- (B) The amount certified, less any offset fee authorized by the agreement; and

(4) Notify the person of the amount withheld.

(g) The Mayor may:

(1) Certify to a federal official a delinquent debt owed by a person to the District by providing to the federal official:

- (A) The name and address of the person and any other names known to be used by the person;
- (B) The social security number or tax identification number of the person;
- (C) The amount of the delinquent debt due to the District of Columbia by the person;
- (D) A statement that the debt is past due and legally enforceable in the amount certified; and
- (E) Any other information required by the offset agreement; and

(2) Request that the federal official withhold any federal payment to which the person is otherwise entitled and pay to the District the amount of debt certified."

(Apr. 8, 2011, D.C. Law 18-370, § 702(b), 58 DCR 1008.)

HISTORICAL AND STATUTORY NOTES

Emergency Act Amendments

For temporary (90 day) addition of § 47-143, see § 702(b) of Fiscal Year 2011 Supplemental Budget Support Emergency Act of 2010 (D.C. Act 18-694, January 19, 2011, 58 DCR 662).

Legislative History of Laws

Law 18-370, the "Fiscal Year 2011 Supplemental Budget Support Act of 2010", was introduced in Council and assigned Bill No. 18-1100, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 7, 2010, and December 21, 2010, respectively. Signed by the Mayor on January 27, 2011, it was assigned Act No. 18-721 and transmitted to both Houses of Congress for its review. D.C. Law 18-370 became effective on April 8, 2011.

Short title: Section 701 of D.C. Law 18-370 provided that subtitle A of title VII of the act may be cited as "Reciprocal State-Federal Offset Act of 2010".