

# **PUBLIC HEARING**

**ON**

## **BILL 20-573 “Sustainable DC Omnibus Act of 2013”**

**Before the  
Committee on Transportation and the Environment  
Council of the District of Columbia**

**The Honorable Mary M. Cheh, Chair**

**January 8, 2014, 11:00 AM  
John A. Wilson Building, Room 500**



**Testimony of  
Jessica L. Brown  
Assistant General Counsel  
Office of Tax and Revenue**

**Jeffrey S. DeWitt  
Chief Financial Officer  
Government of the District of Columbia**

Good morning Chairperson Cheh, as well as members of the committee. I am Jessica Brown, Assistant General Counsel, for the Office of Tax and Revenue. I am pleased to present testimony on Bill 20-573, the “Sustainable DC Omnibus Act of 2013.”

The Bill covers a number of subjects which fall within the purview of various agencies besides the Office of the Chief Financial Officer. My testimony will focus on the tax provisions of the Bill. In general, the Bill would create two new tax credits which are both applicable to individual taxpayers, corporate taxpayers, and to unincorporated business taxpayers.

The first credit, the Alternative Fuel Vehicle Conversion Credit, would create a nonrefundable tax credit in the amount of 50% of the equipment and labor costs directly attributable to the costs of converting a District licensed diesel or gasoline fueled motor vehicle to an alternative fuel source.

The second credit, the Alternative Fuel Infrastructure Credit, would create a nonrefundable tax credit in the amount of 50% of the equipment and labor costs directly attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property. Both of these credits would be available starting in 2014 through 2026.

These proposed credits could be implemented without a significant administrative burden on the Office of Tax and Revenue.

I have included with my testimony a chart which summarizes these credits. Thank you for the opportunity to comment on this Bill. I would be happy to answer any questions at this time.