

PUBLIC HEARING

**BILL 15-462, “DISTRICT OF COLUMBIA DEED
RECORDATION TAX AMENDMENT ACT OF 2003”**

**Before the
Committee on Finance and Revenue
Council of the District of Columbia**

The Honorable Jack Evans, Chairman

**December 10, 2003, 11:00 a.m.
Council Chamber**



**Testimony of
Henry Riley
Director, Real Property Tax Administration
Office of Tax and Revenue
Office of the Chief Financial Officer**

**Natwar M. Gandhi
Chief Financial Officer
Government of the District of Columbia**

Good morning, Chairman Evans and members of the Committee on Finance and Revenue. I am Henry Riley, director of the Real Property Tax Administration in the Office of Tax and Revenue (OTR). I have a very brief statement to present to you on behalf of the Office of the Chief Financial Officer (OCFO) on Bill 15-462, the “District of Columbia Deed Recordation Tax Amendment Act of 2003.”

Bill 15-462 would amend the DC Official Code, section 42-1102, by adding the phrase “or domestic partners as defined in the Health Care Benefits Expansion Act of 1992”. Section 42-1102 provides exemption from recordation tax for deeds transferred between certain individuals or entities. The bill would add “domestic partners” to Paragraph 7 that currently exempts deeds between husband and wife, or parent and child.

Because the Office of Tax and Revenue does not collect such demographic information on District property owners, we have no way of determining how many might be eligible for the benefit proposed in this legislation. However, we believe the administrative impact would be nominal, as the Real Property Tax Administration receives relatively few of these kinds of requests for recordation tax exemption for children, spouses and parents in any given year.

Mr. Chairman, thank you for the opportunity to comment. I am available for any questions you may have.

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