

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification  
District of  
Columbia  
Official Code*

2001 Edition

To amend Title 47 of the District of Columbia Official Code to allow parties to a domestic partnership to file their income taxes jointly.

2007 Winter  
Supp.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Domestic Partnerships Joint Filing Act of 2006”.

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Sec. 2. Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-1801.04 is amended as follows:

Amend  
§ 47-1801.04

(1) A new paragraph (1A) is added to read as follows:

“(1A) Domestic partners” means persons who have registered their relationship with the District pursuant to § 32-702.”

(2) Paragraph (4) is amended by striking the phrase “ whether married or unmarried.” and inserting the phrase “whether married, domestic partners, or unmarried.” in its place.

(3) Paragraph (26) is amended as follows:

(A) Subparagraph (A) is amended by striking the phrase “spouse or jointly by husband and wife,” and inserting the phrase “spouse, or jointly by husband and wife (or domestic partner),” in its place.

(B) Subparagraph (B) is amended by striking the phrase “Code of 1986” and inserting the phrase “Code of 1986; provided, that in applying section 2(a) of the Internal Revenue Code of 1986, the term “spouse” shall be deemed to include a domestic partner” in its place.

(b) Section 47-1805.01 is amended by adding a new subsection (f) to read as follows:

Amend  
§ 47-1805.01

“(f) *Joint filing of returns for domestic partners.* – Domestic partners may file either a joint return or separate returns on a combined form prescribed by the Mayor as if the federal government recognized the right of domestic partners to file jointly.”

(c) Section 47-1806.02 is amended by striking the word “spouse” wherever it appears and inserting the phrase “spouse (or domestic partner)” in its place.

Amend  
§ 47-1806.02  
Amend  
§ 47-1806.03

(d) Section 47-1806.03(d) is amended as follows:

**ENROLLED ORIGINAL**

(1) Strike the word “married” and insert the phrase “married (or domestic partner)” in its place.

(2) Strike the word “spouse” and insert the phrase “spouse (or domestic partner)” in its place.

(e) Section 47-1812.08 is amended by striking the phrase “husband and wife” wherever it appears and inserting the phrase “husband and wife (or domestic partner who filed under § 47-1805.01(f))” in its place.

Amend  
§ 47-1802.08

(f) Section 47-4212 is amended by striking the word “spouse” and inserting the phrase “spouse (including a domestic partner who files under § 47-1805.01(f))” in its place.

Amend  
§ 47-4212

(g) Section 47-4432 is amended by adding a new sentence at the end to read as follows: “For the purposes of this section, the term “spouse” shall include a domestic partner who files under § 47-1805.01(d).”.

Amend  
§ 47-4432

(h) Section 47-4440 is amended by striking the word “spouse” and inserting the phrase “spouse (or domestic partner)” in its place.

Amend  
§ 47-4440

(i) Section 47-4509(a) is amended as follows:

Amend  
§ 47-4509

(1) Strike the phrase “married individuals” and inserting the phrase “married individuals (or domestic partners registered under § 32-702)” in its place.

(2) Strike the phrase “married individual” and inserting the phrase “married individual (or domestic partner registered under § 32-702)” in its place.

**Sec. 3. Applicability; conditional effect.**

(a) Section 2 shall apply as of January 1, 2007.

(b) The Chief Financial Officer shall include the fiscal effect of the act in the next revised quarterly revenue estimate, less the amount to be allocated to section 1043 of the Fiscal Year 2007 Budget Support Act of 2006, signed by the Mayor on August 8, 2006 (D.C. Act 16-476; 53 DCR 6899), the Washington Stage Guild Exemption Act of 2006, effective September 26, 2006 (D.C. Law 16-172; D.C. Official Code §10-1074), and the Organ and Bone Marrow Donor Act of 2006, signed by the Mayor on December 4, 2006 (D.C. Act 16-536; 53 DCR \_\_\_\_\_).

(c) This act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

**Sec. 4. Fiscal impact statement.**

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1- 206.02(c)(1)), and publication in the District of Columbia Register.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia