OFFICE OF THE GENERAL COUNSEL

Council of the District of Columbia 1350 Pennsylvania Avenue NW, Suite 4 Washington, DC 20004 (202) 724-8026

MEMORANDUM

TO: Councilmember Zachary Parker

FROM: Nicole L. Streeter, General Counsel がなる

DATE: May 15, 2023

RE: Legal Sufficiency Determination for Amendment #1

to Bill 25-202, the Fiscal Year 2024 Budget Support

Act of 2023

The measure is legally and technically sufficient for Council consideration.

This amendment would add a new subtitle J to Title VII of the underlying bill that would add a new section 47-1806.17 to the District of Columbia Official Code authorizing a tax credit of up to \$500 for each qualifying child that a taxpayer claims as a dependent.

I am available if you have any questions.