

112TH CONGRESS  
1ST SESSION

**H. R. 1998**

To amend the District of Columbia Home Rule Act to permit the District of Columbia to impose a tax on income earned as a professional athlete by nonresidents of the District.

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2011

Ms. NORTON introduced the following bill; which was referred to the Committee on Oversight and Government Reform

# A BILL

To amend the District of Columbia Home Rule Act to permit the District of Columbia to impose a tax on income earned as a professional athlete by nonresidents of the District.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3 SECTION 1. PERMITTING TAXATION OF NONRESIDENT PRO-  
4 FESSIONAL ATHLETE INCOME BY DISTRICT  
5 OF COLUMBIA.

6 (a) PERMITTING DISTRICT TO IMPOSE TAX.—Section  
7 602(a)(5) of the District of Columbia Home Rule Act  
8 (sec. 1–206.02(a)(5), D.C. Official Code) is amended by

1 striking the semicolon at the end and inserting the fol-  
2 lowing: “, other than any income earned by the individual  
3 as a professional athlete;”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall apply with respect to income earned  
6 on or after the date of the enactment of this Act.

○