

Public Law 102-102  
102d Congress

An Act

To amend the District of Columbia Self-Government and Governmental Reorganization Act to establish a predictable and equitable method for determining the amount of the annual Federal payment to the District of Columbia.

Aug. 17, 1991  
[H.R. 2123]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

District of  
Columbia  
Budgetary  
Efficiency  
Act of 1991.

**SECTION 1. SHORT TITLE; PURPOSE.**

(a) **SHORT TITLE.**—This Act may be cited as the “District of Columbia Budgetary Efficiency Act of 1991”.

(b) **PURPOSE.**—It is the purpose of this Act to assist the District of Columbia in compensating for revenue shortages resulting from the unreimbursed services provided by the District to the Federal Government and the significant deficiencies in the District’s tax base resulting from federally imposed limitations on the District’s ability to raise revenue, including (but not limited to)—

(1) the exemption from taxation of property owned by the Federal Government or by any foreign government which uses such property for diplomatic purposes;

(2) the statutory prohibition on taxation of income earned in the District by any individual who is not a resident of the District; and

(3) limitations on the height of buildings located in the District.

**SEC. 2. ANNUAL FEDERAL PAYMENT TO DISTRICT OF COLUMBIA.**

(a) **AMOUNT.**—The first sentence of section 502(a) of the District of Columbia Self-Government and Governmental Reorganization Act (sec. 47-3405(a), D.C. Code) is amended by striking “\$386,000,000” and all that follows and inserting the following: “\$386,000,000; for each of the fiscal years ending September 30, 1985, September 30, 1986, September 30, 1987, and September 30, 1988, the sum of \$474,500,000; for each of the fiscal years ending September 30, 1989, and September 30, 1990, the sum of \$494,500,000; for the fiscal year ending September 30, 1991, the sum of \$596,500,000; and for the fiscal year ending September 30, 1992, the sum of \$630,000,000.”

(b) **FORMULA.**—Title V of such Act is amended by adding at the end the following new section:

“**FEDERAL PAYMENT FORMULA**

“**SEC. 503. (a)** There is authorized to be appropriated as the annual Federal payment to the District of Columbia an amount equal to 24 percent of the following local revenues:

Appropriation  
authorization.

“(1) For the Federal payment for fiscal year 1993, the local revenues for fiscal year 1991.

“(2) For the Federal payment for fiscal year 1994, the local revenues for fiscal year 1992.

“(3) For the Federal payment for fiscal year 1995, the local revenues for fiscal year 1993.

“(b) For purposes of subsection (a), the term ‘local revenues’ means, with respect to a fiscal year, the independently audited revenues of the District of Columbia that are derived from sources other than the Federal Government during that year, as reviewed by the Comptroller General under section 715(e) of title 31, United States Code.”

(c) **BREAKDOWN OF DISTRICT REVENUES.—**

(1) **DETERMINATION UNDER INDEPENDENT ANNUAL AUDIT.—**The first sentence of section 4(a) of Public Law 94-399 (sec. 47-119(a), D.C. Code) is amended by striking the period and inserting the following: “, and shall include in such independent audit a report of the revenues of the District of Columbia for the fiscal year, broken down by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government during that fiscal year.”

(2) **REVIEW BY COMPTROLLER GENERAL.—**Section 715 of title 31, United States Code, is amended by adding at the end the following new subsection:

“(e) Not later than March 1 of each year, the Comptroller General shall submit to the Committee on the District of Columbia of the House of Representatives and the Subcommittee on General Services, Federalism, and the District of Columbia of the Committee on Governmental Affairs of the Senate a review of the report of the breakdown of the independently audited revenues of the District of Columbia for the preceding fiscal year by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government that is included in the independent annual audit of the funds of the District of Columbia conducted for such fiscal year.”

(d) **CLERICAL AMENDMENT.—**The table of contents of such Act is amended by inserting after the item relating to section 502 the following new item:

“Sec. 503. Federal Payment Formula.”

(e) **EFFECTIVE DATE.—**The amendments made by this section shall take effect on the date of the enactment of this Act.

Approved August 17, 1991.

31 USC 715  
note.

LEGISLATIVE HISTORY—H.R. 2123:

HOUSE REPORTS: No. 102-92 (Comm. on the District of Columbia).  
CONGRESSIONAL RECORD, Vol. 137 (1991):  
June 11, considered and passed House.  
Aug. 2, considered and passed Senate.