

107TH CONGRESS  
1ST SESSION

# H. R. 1193

To provide for full voting representation in the Congress for the citizens of the District of Columbia, to amend the Internal Revenue Code of 1986 to provide that individuals who are residents of the District of Columbia shall be exempt from Federal income taxation until such full voting representation takes effect, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2001

Ms. NORTON introduced the following bill; which was referred to the Committee on the Judiciary, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To provide for full voting representation in the Congress for the citizens of the District of Columbia, to amend the Internal Revenue Code of 1986 to provide that individuals who are residents of the District of Columbia shall be exempt from Federal income taxation until such full voting representation takes effect, and for other purposes.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “No Taxation Without  
3 Representation Act of 2001”.

4 **SEC. 2. FINDINGS.**

5 Congress finds that—

6 (1) The residents of the District of Columbia  
7 are the only Americans who pay federal income  
8 taxes are denied voting representation in the House  
9 and the Senate.

10 (2) The principle of one person, one vote re-  
11 quires that residents who have met every element of  
12 American citizenship should have every benefit of  
13 American citizenship, including voting representation  
14 in the House and the Senate.

15 (3) The residents of the District of Columbia  
16 are twice denied equal representation because they  
17 do not have voting representation as other tax-pay-  
18 ing Americans do and they are required to pay fed-  
19 eral income taxes unlike the Americans who live in  
20 the territories.

21 (4) Despite the denial of voting representation,  
22 Americans in the nation’s capital are second per  
23 capita in income taxes paid to the federal govern-  
24 ment.

25 (5) Unequal voting representation in our rep-  
26 resentative democracy is inconsistent with the found-

1       ing principles of the nation and the strongly held  
2       principles of American people today.

3   **SEC. 3. REPRESENTATION IN CONGRESS FOR DISTRICT OF**  
4                   **COLUMBIA.**

5       Notwithstanding any other provision of law, the com-  
6 munity of American citizens who are residents of the Dis-  
7 trict constituting the seat of government of the United  
8 States shall have full voting representation in the Con-  
9 gress.

10   **SEC. 4. EXEMPTION FROM TAX FOR INDIVIDUALS WHO ARE**  
11                   **RESIDENTS OF THE DISTRICT OF COLUMBIA.**

12       (a) IN GENERAL.—Part III of subchapter B of chap-  
13 ter 1 of the Internal Revenue Code of 1986 (relating to  
14 items specifically excluded from gross income) is amended  
15 by inserting after section 138 the following new section:

16   **“SEC. 138A. RESIDENTS OF THE DISTRICT OF COLUMBIA.**

17       “(a) EXEMPTION FOR RESIDENTS DURING YEARS  
18 WITHOUT FULL VOTING REPRESENTATION IN CON-  
19 GRESS.—This section shall apply with respect to any tax-  
20 able year during which residents of the District of Colum-  
21 bia are not represented in the House of Representatives  
22 and Senate by individuals who are elected by the voters  
23 of the District and who have the same voting rights in  
24 the House of Representatives and Senate as Members who  
25 represent States.

1       “(b) RESIDENTS FOR ENTIRE TAXABLE YEAR.—An  
2 individual who is a bona fide resident of the District of  
3 Columbia during the entire taxable year shall be exempt  
4 from taxation under this chapter for such taxable year.

5       “(c) TAXABLE YEAR OF CHANGE OF RESIDENCE  
6 FROM DISTRICT OF COLUMBIA.—

7           “(1) IN GENERAL.—In the case of an individual  
8 who has been a bona fide resident of the District of  
9 Columbia for a period of at least 2 years before the  
10 date on which such individual changes his residence  
11 from the District of Columbia, income which is at-  
12 tributable to that part of such period of District of  
13 Columbia residence before such date shall not be in-  
14 cluded in gross income and shall be exempt from  
15 taxation under this chapter.

16           “(2) DEDUCTIONS, ETC. ALLOCABLE TO EX-  
17 CLUED AMOUNTS NOT ALLOWABLE.—An individual  
18 shall not be allowed—

19           “(A) as a deduction from gross income any  
20 deductions (other than the deduction under sec-  
21 tion 151, relating to personal exemptions), or

22           “(B) any credit,  
23 properly allocable or chargeable against amounts ex-  
24 cluded from gross income under this subsection.

25       “(d) DETERMINATION OF RESIDENCY.—

1           “(1) IN GENERAL.—For purposes of this sec-  
2       tion, the determination of whether an individual is a  
3       bona fide resident of the District of Columbia shall  
4       be made under regulations prescribed by the Sec-  
5       retary.

6           “(2) INDIVIDUALS REGISTERED TO VOTE IN  
7       OTHER JURISDICTIONS.—No individual may be  
8       treated as a bona fide resident of the District of Co-  
9       lumbia for purposes of this section with respect to  
10       a taxable year if at any time during the year the in-  
11       dividual is registered to vote in any other jurisdic-  
12       tion.”.

13       (b) NO WAGE WITHHOLDING.—Paragraph (8) of  
14       section 3401(a) of such Code is amended by adding at  
15       the end the following new subparagraph:

16           “(E) for services for an employer per-  
17       formed by an employee if it is reasonable to be-  
18       lieve that during the entire calendar year the  
19       employee will be a bona fide resident of the Dis-  
20       trict of Columbia unless section 138A is not in  
21       effect throughout such calendar year; or”.

22       (c) CLERICAL AMENDMENT.—The table of sections  
23       for part III of subchapter B of chapter 1 of such Code  
24       is amended by inserting after the item relating to section  
25       138 the following new item:

“Sec. 138A. Residents of the District of Columbia.”

## 1       (d) EFFECTIVE DATE.—

2               (1) IN GENERAL.—The amendments made by  
3               this section shall apply to taxable years beginning  
4               after the date of the enactment of this Act.5               (2) WITHHOLDING.—The amendment made by  
6               subsection (b) shall apply to remuneration paid after  
7               the date of the enactment of this Act.

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