

HJRES 142

Disapproving the action of the District of Columbia Council in approving the D.C. Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025.

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Government Operations and Politics

Introduced: Jan 22, 2026

Current Status: Became Public Law No: 119-78.

Latest Action: Became Public Law No: 119-78. (Feb 18, 2026)

Law: 119-78 (Enacted Feb 18, 2026)

Official Text: <https://www.congress.gov/bill/119th-congress/house-joint-resolution/142>

Sponsor

Name: Rep. Gill, Brandon [R-TX-26]

Party: Republican • **State:** TX • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Steube, W. Gregory [R-FL-17]	R · FL		Feb 2, 2026

Committee Activity

Committee	Chamber	Activity	Date
Oversight and Government Reform Committee	House	Referred To	Jan 22, 2026

Subjects & Policy Tags

Policy Area:

Government Operations and Politics

Related Bills

Bill	Relationship	Last Action
119 HRES 1032	Related bill	Feb 3, 2026: Motion to reconsider laid on the table Agreed to without objection.

This joint resolution nullifies legislation enacted by the Council of the District of Columbia (DC) on December 20, 2025, titled DC Income and Franchise Tax Conformity and Revision Temporary Amendment Act of 2025. The nullification reinstates certain DC tax code provisions that were in place before the enactment of the DC legislation and that address, among other things, the standard tax deduction, taxation of tipped wages, and depreciation of qualified property.

As background, DC automatically adopts, as DC law, changes to federal tax law (known as rolling conformity). Upon enactment of [H.R.1](#) (commonly known as the One Big Beautiful Bill Act), its tax provisions became DC law, including provisions that increase the standard tax deduction, exempt tips from taxable income, and provide for an elective 100% depreciation allowance for nonresidential real property. The DC legislation subsequently decoupled the DC tax code from these and other tax provisions that originated in H.R.1, and it amended several other provisions in the DC tax code, including restoring the DC child tax credit.

Actions Timeline

- **Feb 18, 2026:** Signed by President.
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- **Feb 12, 2026:** Considered by Senate. (consideration: CR S587-593)
- **Feb 12, 2026:** Passed/agreed to in Senate: Passed Senate without amendment by Yea-Nay Vote. 49 - 47. Record Vote Number: 37.
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- **Feb 4, 2026:** Considered under the provisions of rule H. Res. 1032. (consideration: CR H2002-2008)
- **Feb 4, 2026:** Rule provides for consideration of H.J. Res. 142 and H.R. 4090. The resolution provides for consideration of the Senate amendments to H.R. 7148. Also, the resolution provides for consideration of H.J. Res. 142 and H.R. 4090 under a closed rule and provides for one motion to recommit H.R. 4090.
- **Feb 4, 2026:** DEBATE - The House proceeded with one hour of debate on H.J. Res. 142.
- **Feb 4, 2026:** The previous question was ordered pursuant to the rule.
- **Feb 4, 2026:** POSTPONED PROCEEDINGS - At the conclusion of debate on H.J. Res. 142, the Chair put the question on passage of the joint resolution and by voice vote, announced the ayes had prevailed. Mr. Frost demanded the yeas and nays and the Chair postponed further proceedings until a time to be announced.
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