

AN ACT

IN THE COUNCIL OF DISTRICT OF COLUMBIA

*Codification  
District of  
Columbia  
Official Code*

**2001 Edition**

**2002 Winter  
Supp.**

**West Group  
Publisher**

To amend, on a temporary basis, Title 47 of the District of Columbia Official Code to repeal section 47-812(b-5)(2) to repeal the requirement of the Chief Financial Officer's certification regarding the property tax year beginning October 1, 2001 and ending September 30, 2002; to repeal section 47-813(c-5) to repeal the Chief Financial Officer's certification regarding the establishment of property tax classes beginning October 1, 2001; and to amend section 47-1808.03(a) to restore a surtax on the unincorporated business franchise which was intended to be imposed during tax periods beginning before January 1, 2003.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act be cited as the "Tax Parity Rates and Unincorporated Business Franchise Tax Rate Clarification Temporary Act of 2002".

**TITLE I. TAX PARITY RATES CLARIFICATION.**

Sec. 101. This title may be cited as the "Tax Parity Rates Clarification Temporary Act of 2002".

Sec. 102. Chapter 8 of Title 47 of the District of Columbia Official Code is amended as follows:

- (a) Section 47-812(b-5)(2) is repealed.
- (b) Section 47-813(c-5) is repealed.

**Note,  
§§ 47-812, 47-  
813**

**TITLE II. TAX PARITY UNINCORPORATED BUSINESS FRANCHISE TAX RATE CLARIFICATION.**

Sec. 201. This title may be cited as the "Tax Parity Unincorporated Business Franchise Tax Rate Clarification Temporary Act of 2002".

Sec. 202. Section 47-1808.03(a) of the District of Columbia Official Code is amended as follows:

**Note,  
§ 47-1808.03**

- (a) A new paragraph (3A) is added to read as follows:  
"(3A)(A) A surtax at the rate of 2.5% on the tax determined under paragraph (2)

of this subsection, as applicable.

"(B) Subparagraph (A) of this paragraph shall apply for any tax period beginning after September 30, 1992."

(b) Paragraph (4) is amended to read as follows:

"(4)(A) A surtax at the rate of 2.5%, separate from and in addition to, the surtax imposed by paragraph (3A) of this subsection, on the tax determined under paragraph (2) of this subsection, as applicable, for any tax period beginning after September 30, 1994.

"(B) Subparagraph (A) of the paragraph shall apply for any tax period beginning after September 30, 1994."

**Sec. 203. Repealer.**

Section 47-1808.03(a)(3A) and (4) are repealed effective for all tax periods beginning after December 31, 2002.

**Note,  
§ 47-1808.03**

### **TITLE III. FISCAL IMPACT STATEMENT; EFFECTIVE DATE.**

**Sec. 301. Fiscal impact statement.**

The Council adopts the attached fiscal impact statement as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

**Sec. 302. Effective date.**

(a) This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the

District of Columbia Register.

**ENROLLED ORIGINAL**

(b) This act shall expire after 225 days of its having taken effect.

---

Chairman  
Council of the District of Columbia

---

Mayor  
District of Columbia