COUNCIL OF THE DISTRICT OF COLUMBIA

March 23, 1978

D.C LAW 2-58

"Hotel Occupancy and Surtax on Corporations and Unincorporated Business Tax Act of 1977"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act (PL 93-198), the Act, the Council of the District of Columbia adopted Bill No. 2-169 on first and second readings September 13, 1977, and October 11, 1977, respectively. Following the signature of the Mayor on December 30, 1977, this legislation was assigned Act No. 2-127, published in the January 13, 1978, edition of the D.C. Register, and transmitted to both Houses of Congress for a 30-day review, in accordance with Section 602(c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired and, therefore, cites the following legislation as D. C. Law 2-58, effective March 16, 1978.

STERLING TUCKER

Chairman of the Council

2-59

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MARCH 15+ 1973

ro impose a tax on hotel occupancy, to extend the surtax on corporations and unincorporated businesses, and for other purposes.

3E IT EMACTED BY THE COUNCIL OF THE SISTRICT OF SOLUMBIA.

That this act may be cited as the "Hotel Occupancy and Surtax on Corporations and Unincorporated Susiness Tax Act of 1977".

TITLE I

REFINITIONS

Sec. 101. For the purposes of this act:

- (a) The term "person" means any individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other nerson acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any destribution of individuals or of the foregoing.
- (b) The term "operator" means any person operating a notel in the district of Columbia, including, but not limited to, an owner or proprietor of such premises, or a

"lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel.

- (C) The tarm "occupant" means any person and, for a consideration, uses, possesses, or has the right to use or possess, any room or rooms in a hotel under any lease, concession, permit, right of access, license to use, or other agreement.
- (d) The term "occupancy" means the use or possession, or the right to the use or possession, by any person of any room or rooms in a hotel.
- (e) The term "hotel" means any hotel, motel, inn.

 tourist camp, tourist cabin, or any other place in which

 rooms, ludgings, or accommodations are regularly furnished
 to persons other than permanent residents.
- (f) The term "room" means any room of any kind, other than a bathroom or lavatory, in any part or portion of a notel, which use or possession is available for or let out for any purpose other than as a place of assembly.
- (g) The term "rent" means the consideration received by an operator for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, cradits, property or services of any kind or nature, and also any amount for which cradit is allowed by the operator to the accupant, without any deduction therefore whatsvever-

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- of Calumbia Self-Government, and Gavernmental Rearganization of the "District District 9.C. Coce sec. 1-151). or his duly authorized representative. means the Mayor of the (37 Stat. 739; under section 421 24, 1973 Тав сегш пичауоги Columbia as established Tauman O sett, adproved C
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5 4 cce period than for a daily period, the tax shall Suca room for each day of occupancy during 01.00 v.

- deher 0 addition to any SEOOL. be separately stated from on the sale or charges for such The tax hereby imposed is in Items and 'sancon Charges or taxes. taxes imposed 0
- ò the avent of nonpayment of rent by the occupant BUB or required to be collected under this title. The aperato XE! tax collected repossession and enforcement of any innkeeper's lien that ないことが the tax to the District of Columbia whether or not he or she has collected such cax from the occupent. CHR TEX enerodico yne fo due rant for awing, including all rights of eviction, dispossession, Fron di C <u>..</u> n D occupancy payable at the time such tax shall become Shall have the same right in respect to collecting The tax hereby imposed shall be collected occupant, or in respect to nonpayment of the District of Columbia. The operator shall neld by the operator 35 100 400 coeracor, shall be personally liable for sparacet and each and every officer 1750 pue ucherado tax 35, if the C C dayment of occupant. may have in טממעטטטטטטטט From the (0)
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RETURNS AND PAYMENT OF TAX

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the filling of the return E U E De due from コドロシーコルロ SE SEN the operator or such ather person, and payable to the Saxes err 200 operator or any other person liable ratura poliuen COBLECO person liable for tax under this title, shall m er. Oi strict TOUTOUR the return daxas for the 4 on the date prescribed for 'n 0 to 17e without regard reductived to be filled. 511119 . Ε. Ι.-Yer Time of title: shall tais citle. oerlog, 0) 0 1) this title. 'n 200 ** negern 16 1000 District ##\$00# ! ã Latter

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TITE II

INCOME AND PRAMICHISE TAX ACT OF 1947

the "Sistrict 1947", approv 47-15713 Coder sec. 4-6 117 1101 201. Section 2 of title (61-State 345) 0.C. Income and Franchise Tax to read as follows: July 15, 1947 Columbia agender.

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CORICIE 1. 1975, a surtax at the rate of ten per centum (104) twenty-flve expressly exempt under title [] of this article); -176 36:25 tax determined under clause (b) hereof. taxable years beginning on or shall be Section 17: dallars (525.3d).". napun For the payable 0 0000

of 1947", aboroved Section 3 of title VIII of the "District sac- 47-15740) . 0000 11 U Income and Pranchise Tax State 3461 0.C. to read as -follows: 1947 [51 202. Sec. 101 y 15. minulo: Devicence

1: per centum (12%) upon the texable income 47.5 foreign (except those expressly exempt under title II foraign. 0 Der בפא מונ taxable Cistri beginning of every unincorporated business. whether donestic "Sec. 3. For the privilege of carrying on or 0 after January 1, 1975, a tax at the rate of nine 0 2000 .: Colonicad unincordorated businessy whether donestin.or for 0.16 engaging in any trade or business within the centum (9%) upon the taxable income of every on or after January 1. 1975. racelving income from sources within 4 this article); (b) for the taxable years しゅうしつ かいかもとる 人 (いいかしの大き) からつじさ nerecy levied (a) the taxable years District, there is article). (C) for Sujuribes tive lve (excopt ų. O 4.0

Saction the tax determined under clause (t in in tuenty-five dollars (125.30)"." The minimum tax payable under 0000 efter January 1, 1975, a surtax at 4.0 (101) shall be hereof. Centura

TITLE III MAYDR'S REPORTS

and revenue Counci: act", approved December 24, 1973 (37. State, 798; J.C. Code, and revenue Rearganization the costs were incurred in planning. constructing, Such report tha "Gistrict 0000 ひしゅ けいきひ projections for five (5) years in the future from the sec. - 47-221], on the detailed and totak asmual costs or Co the Council E.1. 1.5 2 also include cost page recens cisse period for which divid center and ending with cost beginning. before the date he or she submits Center. a budget as required under section 442 of Columbia Self-Government and Governmental raport to revenue data the civic The Mayor shall 11642 100 sach report is submitted Sach report 000 pare joosse sanuerer 1500 include: Sec. 331. a gaileredo 900 01 ö availabla. UC . JE6/ 19.73 しかかん

0 Annual revenue data estimates 301 Section 52 limited projections. as required under 100 and ישכן חבי Sec. 302.

- (a) direct, indirect, and induced revenues resulting from construction and operation of the divid denter, including but not limited to revenues from the operation of the divid center, real property tax revenue increases, hotel occupancy tax revenues, retail sales tax revenue increases, income tax revenue increases, plus other revenues generated by the divid center, less taxes and other revenues generated by land, buildings, jobs, and other sources from land uses which were replaced or displaced by the divid center and replaced or displaced by the indirect effects of the divid center (these revenues shall be listed in detail and all assumptions used in developing estimates and projections shall be clearly stated); and
- (b) direct and indirect costs resulting from construction and operation of the civic center, including but not limited to start-up administrative costs, capital construction costs, capital improvements, direct and indirect operating costs, financing of capital costs, costs of additional city services required by the civic center, and other administrative and other costs.

Sec. 303. As part of the report required by section 301 of this act, the Mayor shall analyze the revanue and cost data required by section 301 of this act. When necessary, the "ayor shall recommend to the Council tax and rate

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TITLE IV

EFFECTIVE DATES

Sec. 401. Title I of this act shall become effective on the first day of the first month which follows more than thirty (30) days after this act shall take effect in accordance with the provisions of section 602(a) of the "District of Columbia Self-Government and Sovernmental Reorganization Act".

Sec. 402. Title II and title III of this act shall become effective in accordance with the provisions of section 502(c) of the "district of Columbia Self-Government and Sovernmental Reorganization Act".

RECORD OF OFFICIAL COURCIL ACTION

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