

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification  
District of  
Columbia  
Official Code*

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To amend, on a temporary basis, section 47-4403 of the District of Columbia Official Code to allow the Office of Tax and Revenue to enter into a closing agreement for any taxable period.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Closing Agreement Temporary Act of 2006”

Sec. 2. Section 47-4403 of the District of Columbia Official Code is amended by striking the phrase “for a period ending before the date of the agreement” and inserting the phrase “for any taxable period” in its place.

Note,  
§ 47-4403

Sec. 3. Applicability.  
Section 2 shall apply as of December 1, 2006.

Sec. 4. 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. 5. 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

**ENROLLED ORIGINAL**

December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

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

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia