

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 47-1803.03 of the District of Columbia Official Code to de-couple District of Columbia law from the bonus depreciation provisions added to the Internal Revenue Code of 1986 by the Job and Growth Tax Relief Reconciliation Act of 2003.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Bonus Depreciation De-Coupling Temporary Act of 2004”.

Sec. 2. Section 47-1803.03 of the District of Columbia Official Code is amended as follows:

Note,  
§ 47-1803.03

(a) Subsection (a)(7) is amended by striking the phrase “September 11, 2004” and inserting the phrase “January 1, 2005” in its place.

(b) Subsection(b)(6) is amended by striking the phrase “September 11, 2004” and inserting the phrase “January 1, 2005” in its place.

Sec. 3. 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. 4. 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

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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