COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 6-16

"Professional Corporation Franchise Tax Amendments Act of 1985".

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198, "the Act", the Council of the District of Columbia adopted Bill No. 6-101 on first and second readings, May 14, 1985, and May 28, 1985, respectively. Following the signature of the Mayor on June 10, 1985, this legislation was assigned Act No. 6-31, published in the June 28, 1985, edition of the <u>D.C. Register</u>, (Vol. 32 page 3578) and transmitted to Congress on June 14, 1985 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 this enactment as D.C. Law 6-15, effective September 5, 1985.

DAVID A. CLARKE Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

June 14,17,18,19,20,21,24,25,26,27

July 8,9,10,11,12,15,16,17,18,19,22,23,24,25,26,29,30,31

August 1

September 4

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AN ACT

D.C. ACT 6 - 3 1

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUN 1 0 1985

To amend the District of Columbia Income and Franchise Tax Act of 1947 and the District of Columbia Professional Corporation Act as they affect the imposition of corporate and unincorporated business franchise taxes; and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Professional Corporation Franchise Tax Amendments Act of 1985".

Sec. 2.(a) Section 21 of the District of Columbia Professional Corporation Act, effective January 23, 1976 (D.C. Law 1-43; D.C. Code, sec. 29-621), is repealed.

Repeal, D.C. Code, sec. 29-62

- (b) Subsection (a) shall be effective for tax years beginning after December 31, 1984.
- Sec. 3. The District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 328; D.C. Code, sec. 47-1801.1 et seg.), is amended as follows:
- (a) The list of general definitions in the table of contents for section 4 of article 1 in title 1 (D.C. Code, chapter 18 of title 47) is amended to read as follows:

"Sec. 4. General definitions.

- "(a) 'District';
- "(b) 'Mayor';
- "(c) 'person';

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"(d) 'individual';
    "(e)
         'fiduciary';
    "(f) 'trade or business';
    "(g) 'taxpayer';
    "(h)
         'fiscal year';
    ^{\prime\prime} (i)
          'taxable year';
         'capital assets';
    "(主)
    "(k)
         'dividend';
    "(I)
          'stock';
    " (m)
         'shareholder';
          'include', 'includes', or 'including';
    "(n)
    <sup>!†</sup> (0)
          'deficiency';
    (g)"
          'corporation';
    ^{\dagger\dagger}(a)
          'resident';
    "(r)
          'nonresident';
    "(s)
         'dependent';
    "(t)
         'head of a family';
    "(u)
         'wages';
    ^{"}(v)
          'payroll period';
    ^{\mathsf{II}}(\mathsf{W})
         'employer';
    (x)
          'employee';
     "(y)
          'financial institution';
     ^{\rm if}(z)
          'zero bracket amount';
     "(aa) 'surviving spouse';
     "(bb) 'Internal Revenue Code of 1954';
     "(cc) 'international banking facility' of 'IBF';
     "(dd) 'international banking facility extension of
credit' or 'IBF loan';
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- "(ee) 'international banking facility time deposit' or .
 'IBF time deposit'."
- (b) Section 4(p) of title 1 (D.C. Code, sec. 47-1801.4(16)) is amended by striking "." and inserting the following in its place:

D.C. Code, sec.47-180 Note, D.C. Code, sec. 29-61 (1986 supt

"and any entity organized under the District of Columbia Professional Corporation Act, approved December 10, 1971 (85 Stat. 576; D.C. Code, sec. 29-601 et seg.), or a foreign professional corporation that has obtained a certificate of authority under section 14 of the District of Columbia Professional Corporation Act to render professional services in the District for any taxable year beginning after December 31, 1984.".

Sec. 4. This act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(l) of the District of Columbia Self-Government and Governmental Reorganization Act,

approved December 24, 1973 (87 Stat. 813; D.C. Code, sec. 1-233(c)(1)).

Chairman

Council of the District of Columbia

Mayor

District of Columbia

APPROVED: June 10, 1985



COUNCIL OF THE DISTRICT OF COLUMBIA Council Period Six — First Session

RECORD OF OFFICIAL COUNCIL VOTE

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