COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D. C. LAW 2-150

"Corporate and Unincorporated Business Tax Revision Act of 1978"

Pursuant to Section 412 of the District of Columbia SelfGovernment and Governmental Reorganization Act, P. L. 93-198,
"the Act", the Council of the District of Columbia adopted Bill
No. 2-394, on first and second readings, November 28, 1978 and December 12, 1978 respectively. Following the signature of the Mayor on December 29, 1978, this legislation was assigned Act No. 2-339, published in the January 26, 1979, edition of the D.C. Register,
(Vol. 25, page 7038) and transmitted to Congress on January 18, 1979 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 2-150, effective March 3, 1979.

ARRINGTON DIXON Chairman of the Coundil

Dates Counted During the 30-day Congressional Review Period:

January 18, 19, 22, 23, 24, 25, 26, 29, 30, 31

February 1, 2, 5, 6, 7, 8, 9, 13, 14, 15, 16, 20, 21, 22,

23, 26, 27, 28

March 1, 2

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AN ACT

2-339

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 29,1978

To include the leasing of property in the District of Columbia in the definition of trade or business, and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,

That this act may be cited as the "Corporate and

Unincorporated Business_Tax Revision Act of 1978".

Sec. 2. Section 4(h) of Title I of the District of

Columbia Income and Franchise Tax Act of 1947 (61 Stat. 332;

D.C. Code, sec. 47-1551c(h)) is amended by striking the phrase "; and include the performance of the functions of a public office" and inserting in lieu thereof ", including the performance of the functions of a public office and the leasing of real or personal property in the District of

Columbia by any person whether or not the property is leased directly by such person or through an agent, and whether or not such person or agent performs any services in connection with the property".

taxable years beginning on or after January 1. 1979.

(b) This act shall become law at the end of the Congressional review period provided for acts of the Council of the District of Columbia in section 602(c)(l) of the District of Columbia Self-Government and Governmental Reorganization Act.

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Secretary to the Council

Effective Date