

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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District of
Columbia
Official Code*

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To amend, on a temporary basis, the District of Columbia Traffic Act, 1925 to accommodate a new federal tax exemption associated with the purchase of low-emissions motor vehicles.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Low-Emissions Motor Vehicle Tax Exemption Temporary Amendment Act of 2006”.

Sec. 2. Section 6(j)(3)(J) of the District of Columbia Traffic Act, 1925, effective March 3, 1925 (43 Stat. 1119; D.C. Official Code § 50-2201.03(j)(3)(J)), is amended to read as follows:

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“(J) The following low-emissions motor vehicles:

“(i) A new clean fuel or electric vehicle titled in the District of Columbia before January 1, 2006 determined by the United States Internal Revenue Service to be eligible for a federal tax deduction or credit pursuant to 26 U.S.C. §§ 30 and 179A; and

“(ii) A new fuel cell, lean burn technology, hybrid, or alternative fuel motor vehicle titled in the District of Columbia on or after January 1, 2006; provided, that the owner presents proof, to the satisfaction of the Mayor, that the purchase of the vehicle entitles that owner to a federal tax credit pursuant to the Energy Policy Act of 2005 approved August 8, 2005 (Pub. L. No. 109-58; 119 Stat. 594).”.

Sec. 3. Section 3(b)(1) of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 680; D.C. Official Code § 50-1501.03(b)(1)), is amended by striking the phrase “Class IV (A clean fuel or electric vehicle determined by the United States Internal Revenue Service to be eligible for a federal tax deduction or credit pursuant to 26 U.S.C. §§ 30 and 179A for the tax year during which it is being registered)” and inserting the phrase “Class IV (A new clean fuel or electric vehicle titled before January 1, 2006, determined by the United States Internal Revenue Service to be eligible for a federal tax deduction or credit pursuant to 26 U.S.C. §§ 30 and 179A; and a new fuel cell, lean burn technology, hybrid, or alternative fuel motor vehicle titled on or after January 1, 2006; provided, that the owner presents proof, to the

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satisfaction of the Mayor, that the purchase of the vehicle entitles the owner to a federal tax credit pursuant to the Energy Policy Act of 2005. This provision shall only apply to the first 2 years of the vehicle's registration, after which the vehicle shall be treated as a Class I, Class II, or Class III, whichever is applicable.)" in its place.

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Budget Director to the Council dated December 5, 2005 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 a 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 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.

Chairman
Council of the District of Columbia

Mayor
District of Columbia