

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 47-2501 of the District of Columbia Official Code to tax natural gas based on the number of therms delivered to consumers.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Natural Gas Taxation Relief Temporary Act of 2005”.

Sec. 2. Section 47-2501 of the District of Columbia Official Code is amended as follows:

Note,
§ 47-2501

(a) Subsection (a) is amended as follows:

(1) The lead-in text is amended as follows:

(A) Strike the phrase “each calendar month, each gas and” and insert the phrase “each calendar month, each” in its place.

(B) Strike the phrase “nonpublic utility who sells natural or” and insert the phrase “nonpublic utility who sells” in its place.

(2) Paragraph (1) is amended by striking the phrase “natural or”.

(3) A new paragraph (5) is added to read as follows:

“(5) After December 1, 2005, pay to the Mayor:

“(A) 11% of these gross receipts from the sales included in bills rendered after December 1, 2005, for nonresidential customers and 10% of these gross receipts from sales included in bills rendered after December 1, 2005, for residential customers for a telephone company;

“(B) 11% of these gross receipts from deliveries made after December 1, 2005, for nonresidential customers and 10% of these gross receipts from deliveries made after December 1, 2005, for residential customers for a person who delivers heating oil to an end-user in the District; or

“(C) 11% of those gross receipts from the sales of artificial gas delivered by any method after December 1, 2005, for nonresidential customers and 10% of those gross receipts from sales of artificial gas delivered by any method after December 1, 2005, for residential customers by a nonpublic utility to an end-user in the District.”.

(b) Subsection (a-2) is amended by striking the phrase “pursuant to subsection (a)(3)

and (4) of this subsection” and inserting the phrase “pursuant to subsection (a)(3) and (4) of this subsection and after December 1, 2005, one-eleventh of the total tax collected from nonresidential customers pursuant to subsection (a)(5) of this section” in its place.

(c) New subsections (a-3) and (a-4) are added to read as follows:

“(a-3)(1) For sales included in bills rendered after December 1, 2005, before the 21st day of each month beginning January 2006, each gas company that provides distribution services to District customers shall:

“(A) File an affidavit with the Mayor indicating the number of therms of natural gas delivered for final consumption in the District for the preceding billing period; and

“(B)(i) Pay to the Mayor a tax of \$0.0703, as of December 2, 2005, for each therm of natural gas delivered to end-users in the District for the preceding billing period; and

“(ii)(I) Pay to the Mayor a tax of \$0.00983, as of December 2, 2005, for each therm of natural gas delivered to nonresidential end-users in the District for the preceding billing period.

“(II) Revenues received by the District pursuant to this sub-subparagraph shall be deposited in the Ballpark Revenue Fund established by § 10-1601.02. Payments under this sub-subparagraph shall be in addition to any other payments under this section.

“(2) Each gas company that provides distribution services to District customers shall be allowed to recover the tax imposed under paragraph (1) of this section in its rates as a surcharge on customers’ bills.

“(3) The tax imposed under paragraph (1) of this subsection shall be reflected as a separate line item on each bill for distribution services sent by each gas company that provides distribution services to District.

“(4) The amount of the tax imposed under paragraph (1) of this subsection shall be in effect during Fiscal Year 2006.

“(a-4) Any gross receipts from sales made on or after November 1, 2005, that are not included in bills rendered after December 1, 2005, and taxed under subsection (a-3) of this section shall be taxed at the appropriate rates provided in subsection (a)(4) of this section and reported in the affidavit due on December 21, 2005.”.

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

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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