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COUNCIL OF THE DISTRICT OF COLUMBIA

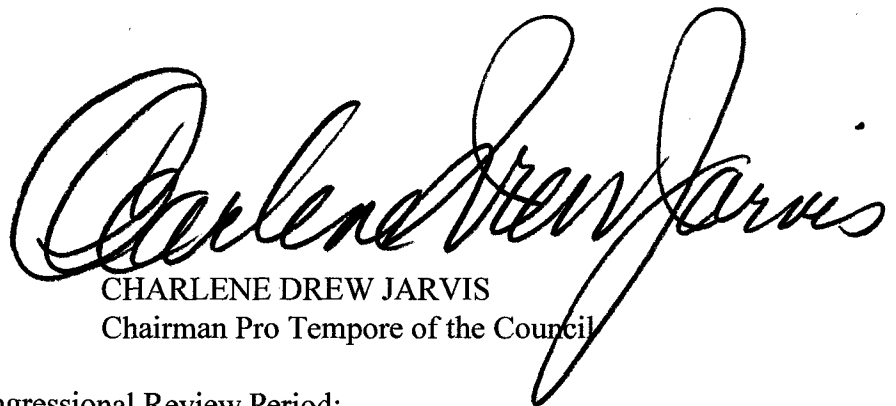
NOTICE

D.C. LAW 11-260

"Natural and Artificial Gas Gross Receipts Tax Temporary Amendment Act of 1997".

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. 11-950, on first and second readings, December 3, 1996 and January 7, 1997, respectively. Following the signature of the Mayor on January 23, 1997, pursuant to Section 404(e) of "the Act", and was assigned Act No. 11-527, and published in the March 14, 1997, edition of the D.C. Register (Vol. 44 page 1452) and transmitted to Congress on February 25, 1997 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 11-260, effective April 25, 1997.



CHARLENE DREW JARVIS
Chairman Pro Tempore of the Council

Dates Counted During the 30-day Congressional Review Period:

Feb.	25,26,27,28
Mar.	3,4,5,6,10,11,12,13,14,17,18,19,20,21
Apr.	7,8,9,10,14,15,16,17,21,22,23,24

AN ACT

D.C. ACT 11-527

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JANUARY 23, 1997

*Codification
District of
Columbia
Code
1997 Supp.*

To amend, on a temporary basis, An Act Making appropriations to provide for the expense of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, to subject the gross receipts of each nonpublic utility that makes retail sales of natural and artificial gas to end-users located in the District, by any method of delivery, to the gross receipts tax and exempt from the gross receipts tax sales of natural and artificial gas made by each nonpublic utility used for residential purposes by an end-user located in the District.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Natural and Artificial Gas Gross Receipts Tax Temporary Amendment Act of 1997."

Sec. 2. Section 6 of An Act Making appropriations to provide for the expense of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat. 617; D.C. Code § 47-2501 *et seq.*), is amended as follows:

(a) Paragraph (5)(A) (D.C. Code § 47-2501(a)) is amended to read as follows:

"(5)(A) Before the 21st day of each calendar month, each gas, electric lighting, and telephone company that sells public utility services or commodities within the District, and each person who, by any method of delivery, delivers heating oil to an end-user in the District, and each nonpublic utility who sells natural or artificial gas that is delivered, by any method, to an end-user located in the District shall:

**Note, Section
47-2501**

"(i) File an affidavit with the Mayor indicating the amount of its gross receipts for the preceding calendar month from:

"(I) Sales or distribution of public utility services and commodities;

"(II) Delivery of heating oil to an end-user in the District;

or

"(III) Sale of natural or artificial gas by a nonpublic utility

ENROLLED ORIGINAL

that is delivered, by any method, to an end-user located in the District."

"(ii) Until May 31, 1994, pay to the Mayor 9.7% of these gross receipts;

"(iii) After May 31, 1994, pay to the Mayor 10% of the gross receipts from sales included in bills rendered after May 31, 1994, for a telephone company; 10% of the gross receipts from deliveries made after May 31, 1994, for a person who delivers heating oil to an end-user in the District; or 10% of the gross receipts from sales determined from meters read after May 31, 1994, for an electric lighting or gas company; and

"(iv) After December 15, 1996, pay to the Mayor 10% of the gross receipts from sales of natural or artificial gas by a nonpublic utility person delivered after December 15, 1996, by any method, to an end-user located in the District."

(b) Paragraph (5)(C) (D.C. Code § 47-2501(c)) is amended to read as follows:

**Note, Section
47-2501**

"(C) Notwithstanding any other provision of law, each gas company, electric lighting company, telephone company, telecommunication company, and each person who, by any method of delivery, delivers heating oil to an end-user in the District, and each nonpublic utility who sells natural or artificial gas that is delivered, by any method, to an end-user located in the District who is subject to the tax imposed by this section shall pay, in addition to the gross receipts, if applicable, the franchise tax imposed by the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 331; D.C. Code § 47-1801.1 *et seq.*), the real property tax imposed by the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code § 47-1801 *et seq.*), the personal property tax imposed by An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat. 617; D.C. Code § 47-2501), and the Personal Property Tax Amendment Act of 1986, effective February 28, 1987 (D.C. Law 6-212; D.C. Code § 47-1521 *et seq.*), to the extent provided in section 6(10) of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat. 620; D.C. Code § 47-1508)."

Sec. 3. Section 128(y) of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 113; D.C. Code § 47-2005(24)), is amended as follows:

**Note, Section
47-2005**

"(24) Sales of residential public utility services and commodities by a gas company, electric company, telephone company, or sales of residential heating oil by any person, or sales of residential natural or artificial gas by any person;"


Sec. 4. The District is losing needed annual tax revenue estimated at \$800,000 because natural and artificial gas from brokers and marketers are not taxed by the District. If the natural

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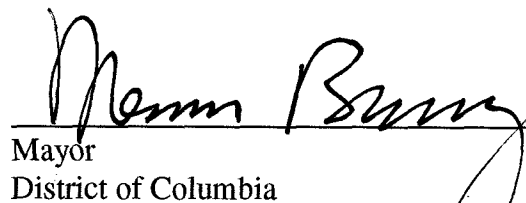
and artificial gas delivered to the District by outside brokers and marketers were provided by persons selling natural or artificial gas within the District, the District would have additional tax revenue generated from the gross receipts tax.

Sec. 5. (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), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.



Chairman Pro Tempore
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: January 23, 1997



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD TWELVE

RECORD OF OFFICIAL COUNCIL VOTE

Docket No. B11-950

| | ITEM ON CONSENT CALENDAR

☒ ACTION & DATE

ADOPTED FIRST READING, 12-3-96

☒ VOICE VOTE

APPROVED

RECORDED VOTE ON REQUEST

ALL PRESENT

ABSENT

| | ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									
X - Indicates Vote					AB - Absent					NV - Present not Voting				

CERTIFICATION RECORD

Secretary to the Council

 January 13, 1997
Date

| | ITEM ON CONSENT CALENDAR

☒ ACTION & DATE

ADOPTED FINAL READING, 1-7-97

☒ VOICE VOTE

APPROVED

RECORDED VOTE ON REQUEST

CHAIRMAN CLARKE

ABSENT

| | ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Evans					Smith, Jr.				
Allen					Jarvis					Thomas, Sr.				
Brazil					Mason									
Chavous					Patterson									
Cropp					Schwartz									
X-indicates no					AB-Absent					NV-Present not voting				

CERTIFICATION RECORD

Secretary to the Council

 January 13, 1997
Date

| | ITEM ON CONSENT CALENDAR

| | ACTION & DATE

| | VOICE VOTE

RECORDED VOTE ON REQUEST

ABSENT

| | ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Evans					Smith, Jr.				
Allen					Jarvis					Thomas, Sr.				
Brazil					Mason									
Chavous					Patterson									
Cropp					Schwartz									
X - Indicates Vote					AB - Absent					NV - Present not Voting				

CERTIFICATION RECORD

Secretary to the Council

Date