

ENROLLMENT(S)



(5)

COUNCIL OF THE DISTRICT OF COLUMBIA

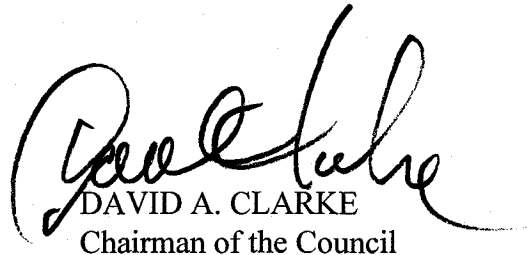
NOTICE

D.C. LAW 11- 23

"Toll Telecommunication Temporary Amendment Act of 1995".

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. 11-138 on first and second readings, April 4, 1995 and May 2, 1995, respectively. Following the signature of the Mayor on May 15, 1995, pursuant to Section 404(e) of "the Act", and was assigned Act No. 11-51 and published in the May 26, 1995, edition of the D.C. Register (Vol. 42 page 2558) and transmitted to Congress on May 19, 1995 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 11-23, effective July 14, 1995.



DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

May	19,22,23,24,25,26
June	5,6,7,8,9,12,13,14,15,16,19,20,21,22,23,26,27,28 29,30
July	10,11,12,13

AN ACT

D.C. ACT 11-51

Codification
District of Columbia Code
(1996 Supplement)

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 15, 1995

To amend, on a temporary basis, 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 and the District of Columbia Sales Tax Act to exempt property, except office equipment and office furniture, located in the District and owned by long-distance telecommunication companies from personal property, sales, and use tax, irrespective of whether the property involved is used to generate sales subject to the gross receipts tax, beginning on October 1, 1994.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Toll Telecommunication Temporary Amendment Act of 1995".

Sec. 2. 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), is amended by striking sub-subparagraph (THIRD) (B) and inserting in its place a new sub-subparagraph (THIRD) (B) to read as follows:

Note,
Section
47-1508

"(THIRD) (B). Beginning on October 1, 1994, the personal property of a telecommunication company, as defined in section 2(5) of the Toll Telecommunication Service Tax Act of 1989, effective September 20, 1989 (D.C. Law 8-26; D.C. Code § 47-3901(5)), irrespective of whether the property is used or consumed in furnishing a service the charges from which are subject to the gross receipts tax imposed by section 6(5)(B) of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat. 619; D.C. Code § 47-2501(b)) or the Toll Telecommunication Service Tax Act of 1989, effective September 20, 1989 (D.C. Law 8-26; D.C. Code § 47-3901 *et seq.*). For the purposes of this sub-subparagraph, the term "personal property of a telecommunication company" shall not include office equipment or office furniture."

Sec. 3. Subsection (f) of section 128 of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 116; D.C. Code § 47-2005(5)), is amended to read as follows:

Note,
Section
47-2005

"(f)(1) Sales of personal property purchased by a utility or a public-service company for

use or consumption in furnishing a service or commodity, if the charges from furnishing the service or commodity are subject to a gross receipts tax or a mileage tax in force in the District for the third period of time covered by a return required to be filed by the provisions of this act. If the personal property purchased is used both to produce receipts or charges subject to a gross receipts tax or a mileage tax and receipts or charges not subject to a gross receipts tax or a mileage tax, then this sales tax exemption shall be allocated in accordance with rules issued by the Mayor.

"(2) Beginning on October 1, 1994, sales of personal property purchased by a telecommunication company, as defined in section 2(5) of the Toll Telecommunication Service Tax Act of 1989, effective September 20, 1989 (D.C. Law 8-26; D.C. Code § 47-3901(5)), irrespective of whether the property is used or consumed in furnishing a service the charges from which are subject to the gross receipts tax imposed by section 6(5)(B) of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat. 619; D.C. Code § 47-2501(b)), or the Toll Telecommunication Service Tax Act of 1989, effective September 20, 1989 (D.C. Law 8-26; D.C. Code § 47-3901 *et seq.*). For the purposes of this subsection, the term "personal property" shall not include office equipment or office furniture."

Sec. 4. Applicability.

(a) Section 2 shall apply to taxes on personal property of a telecommunication company that become due on or after October 1, 1994.

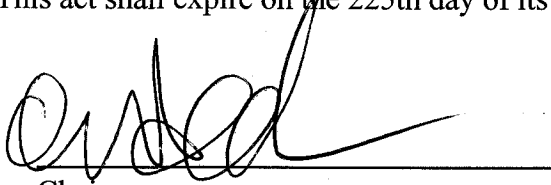
(b) Section 3 shall apply to taxes on sales of personal property that occur on or after October 1, 1994.

Note,
Section
47-1508

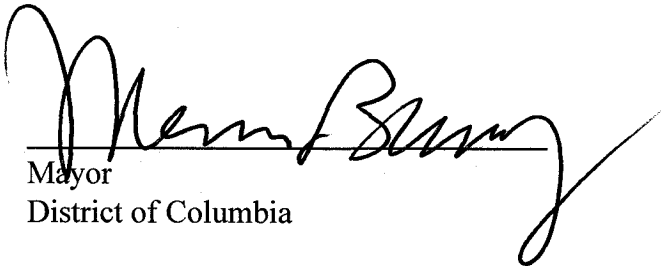
Note,
Section
47-2005

Sec. 5. (a) 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)(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 either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

(b) This act shall expire on the 225th day of its having taken effect.

A handwritten signature in black ink, appearing to be "C. D. Adams", written over a horizontal line.

Chairman
Council of the District of Columbia

A handwritten signature in black ink, appearing to be "M. A. Barry", written over a horizontal line.

Mayor
District of Columbia

APPROVED: May 15, 1995



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD ELEVEN

RECORD OF OFFICIAL COUNCIL VOTE

Docket No. B11-138

1 1 ITEM ON CONSENT CALENDAR

1X ACTION & DATE

Adopted First Reading, 4-4-95

1X VOICE VOTE

RECORDED VOTE ON REQUEST

Approved

ABSENT

all present

1 1 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									
CROPP					PATTERSON									
EVANS					RAY									

X - Indicates Vote

AB - Absent

NV - Present not voting

CERTIFICATION RECORD

Angela J. [Signature]
Secretary to the Council

May 3, 1995
Date

1X ITEM ON CONSENT CALENDAR

1X ACTION & DATE

Adopted Final Reading, 5-2-95

1X VOICE VOTE

RECORDED VOTE ON REQUEST

Approved

ABSENT

all present

1 1 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									
CROPP					PATTERSON									
EVANS					RAY									

X - Indicates Vote

AB - Absent

NV - Present not voting

CERTIFICATION RECORD

Angela J. [Signature]
Secretary to the Council

May 3, 1995
Date

1 1 ITEM ON CONSENT CALENDAR

1 1 ACTION & DATE

1 1 VOICE VOTE

RECORDED VOTE ON REQUEST

ABSENT

1 1 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									
CROPP					PATTERSON									
EVANS					RAY									

X - Indicates Vote

AB - Absent

NV - Present not voting

CERTIFICATION RECORD

Secretary to the Council

Date