

COUNCIL OF THE DISTRICT OF COLUMBIA

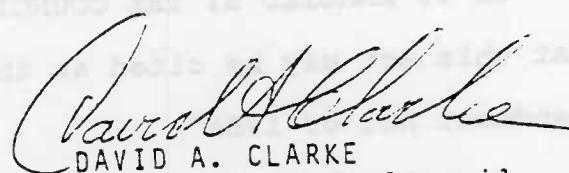
NOTICE

D.C. LAW 6-212

"Personal Property Tax Amendment Act
of 1986".

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. 6-100 on first and second readings, November 25, 1986 and December 16, 1986, respectively. Following the signature of the Mayor on January 8, 1987, this legislation was assigned Act No. 6-272, published in the February 6, 1987, edition of the D.C. Register, (Vol. 34 page 850) and transmitted to Congress on January 13, 1987 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 6-212, effective February 28, 1987.


DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 13,14,15,16,20,21,22,23,26,27,28,29,30

February 2,3,4,5,6,9,10,11,17,18,19,20,23,24,25,26,27

~~EFFECTIVE DATE~~ FEB 28 1987

AN ACT

D.C. ACT 6 - 272

Codification,
New, Subchapter
II of chapter 1
of title 47 (19
supp.)

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JAN 08 1987

To consolidate and reform the personal property tax statutes in the District of Columbia; to amend 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, the District of Columbia Revenue Act of 1937, An Act To provide for the taxation of rolling stock of railroad and other companies operated in the District of Columbia, and for other purposes, and the District of Columbia Real Property Tax Revision Act of 1974 to assess and administer a personal property tax on businesses; and to repeal portions of An Act To amend sections 5 and 6 of the Act of Congress making appropriations to provide for the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, the District of Columbia Revenue Act of 1937, and the District of Columbia Revenue Act of 1939.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,
That this act may be cited as the "Personal Property Tax
Amendment Act of 1986".

Sec. 2. Definitions.

For the purposes of this act, the term:

New, D.C. Code,
sec. 47-1521
(1987 supp.)

- (1) "District" means the District of Columbia.
- (2) "Mayor" means the Mayor of the District of Columbia.

(3) "Person" means an individual, firm, partnership, society, club, association, joint-stock company, corporation (domestic or foreign), estate, receiver, trustee, assignee, referee, and a fiduciary or other representative, whether or not appointed by a court, and any combination of individuals acting as a unit.

(4) "Tangible personal property" means tangible goods and chattels used or held for use in any business, activity, or occupation whether or not operated for profit.

(5) "Tax year" means the 12-month period beginning July 1st and ending the next June 30th.

(6) "Trade or business" means engaging in, carrying on, and winding up the affairs of a trade, business, profession, vocation, calling, or commercial activity whether or not operated for profit, and includes performing the duties of a public office, the leasing or renting of real or personal property, whether or not the property is leased or rented directly or through an agent and whether or not services are performed in connection with the property, and any other activity carried on or engaged in for livelihood or profit.

(7) "Use in a trade or business" means use of property in commencing, conducting, continuing, or liquidating a trade or business.

Sec. 3. (a) Each year the District shall levy a tax

against every person on the tangible personal property owned or held in trust in that person's trade or business in the District. The rate of tax shall be \$3.10 for each \$100 of value of the taxable personal property.

(b) Construction equipment, vehicles, trailers, tools, and any other tangible personal property brought into the District on a temporary basis and used in a trade or business shall be taxed for the period that the property was physically located in the District.

(c) Persons owning leased personal property having a taxable situs in the District shall be subject to the tax and to the filing requirement of section 5(b).

(d) Real property improvements that do not become an integral part of the realty shall be subject to the personal property tax imposed by subsection (a) of this section.

(e) Persons owning or holding in trust any tangible personal property located or having a taxable situs in the District on July 1st of the tax year that is used or available for use in a trade or business, whether or not operated for profit, shall file a return according to section 5(b).

Sec. 4. The full and true value and the current value of tangible personal property, including taxable leasehold improvements, having a taxable situs in the District shall be reported on the return. The full and true value shall be New, D.C. Code, sec. 47-1523 (1987 supp.)

the original cost of the tangible personal property in an arms-length transaction, computed as of July 1st of the tax year. The current value of the tangible personal property shall be the full and true value less a reasonable allowance for straight line depreciation in accordance with rules promulgated by the Mayor. Tangible personal property items with a useful life of 1 year or less shall be reported at cost. No proration of value shall be permitted in anticipation of the disposition of an item of tangible personal property. In no event shall the current value reported be less than 25% of the original cost or exchange value of the tangible personal property.

Sec. 5. (a) The form of the personal property tax return shall be prescribed by the Mayor and the return shall conveniently document the information that the Mayor considers necessary for the proper administration of the District personal property tax system.

New, D.C. Code
sec. 47-1524
(1987 supp.)

(b) The taxpayer shall not file the return before July 1st, but shall file the return before August 1st, of the tax year. The total amount of tax required to be shown on the return is due at the time the return is required to be filed.

(c) The Mayor may grant a reasonable extension of time for filing a return when good cause for the extension exists. Any request for an extension of time for filing a

return shall be in writing, made before August 1st of the tax year, and accompanied by payment of the tax.

(d) The extension permitted under subsection (c) of this section shall not be granted for more than 3 months after July 31st of the tax year.

Sec. 6. The Mayor may require a person, by a notice served upon the person, to file a return, render under oath statements, or keep records sufficient to show whether or not the person is liable for the personal property tax and the extent of the liability, if any. Any person required to file any applications, returns, or reports or to pay any tax imposed by this act shall keep the records, render under oath the statements, and comply with District rules related to the personal property tax levied according to this act.

New, D.C. Cod
sec. 15-1525
(1987 supp.)

(b) The Mayor, for the purpose of determining the correctness of any return, or for the purpose of making an estimate of the tax due, may:

(1) Examine any books, papers, records, or memoranda of any person bearing upon the matters required to be included in the return;

(2) Summon any person to appear and produce books, records, papers, or memoranda bearing upon the matters required to be included in the return; and

(3) Summon any person to give testimony or answer interrogatories under oath bearing upon the matters required

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to be included in the return. The summons may be served by any member of the Metropolitan Police Department and may be enforced as provided in section 3 of the Independent Personnel Systems Implementation Act of 1980, effective

September 26, 1980 (D.C. Law 3-109; D.C. Code, sec. 1-338).

Any person in custody or control of any books, papers, records, or memoranda bearing upon the matters required to be included in the returns who refuses to permit the examination by the Mayor of any books, papers, records, or memoranda, or who obstructs or hinders the Mayor in the examination of any books, papers, records, or memoranda, shall upon conviction be fined not more than \$300. All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Corporation Counsel of the District of Columbia in the name of the District.

Sec. 7. (a) Except as provided in subsections (b) through (d) of this section, the personal property tax imposed by this act shall be assessed within 3 years after the return is filed, and no proceeding in court without assessment for the collection of the tax and no collection by distraint shall be initiated after the expiration of the 3 year period.

(b) If the taxpayer omits from his or her return tangible personal property properly includable that is in

New, D.C. Code
sec. 47-1526
(1987 supp.)

excess of 25% of the taxable personal property reported on the return, the tax may be assessed or a proceeding in court for the collection of the tax may be initiated at any time within 5 years after the return was filed.

(c) For purposes of subsections (a) and (b) of this section, a return filed before the last day prescribed by law for filing personal property tax returns shall be considered as having been filed on the last day.

(d) For fraudulent returns filed or for failure to make or file a return, the Mayor may assess the tax or begin a proceeding in court to collect the tax at any time.

(e) If before the expiration of the time prescribed in subsection (a) of this section, the Mayor and the taxpayer agree in writing to an assessment after that time, the agreement and any subsequent agreements in writing made before the expiration of the period previously agreed upon shall govern the deadline for making the assessment.

(f) If the assessment has been made within the applicable period of limitation, the Mayor may collect the tax by distressment pursuant to title 1 of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 673; D.C. Code, sec. 47-1701 et seq.), or may bring a court action to collect the tax so long as the collection or the court action is commenced:

(1) Within 3 years after the assessment of the

tax; or

(2) Before the end of a payment period agreed upon in writing by the Mayor and the taxpayer before the end of the 3-year period described in paragraph (1) of this subsection.

(g) The payment period agreed upon under subsection (e) of this section may be extended by subsequent agreements made in writing before the end of the previously agreed upon period.

Sec. 8. (a) If a person fails to make or file a return required or files a fraudulent return, the Mayor shall make the return for the person based upon information that the Mayor may obtain through testimony or other sources.

(b) A return made according to subsection (a) of this section and signed by the Mayor shall be sufficient for all purposes related to the collection and enforcement of the personal property tax.

Sec. 9. (a) If a deficiency in tax is determined or redetermined by the Mayor, then the Mayor shall mail, by certified mail, a notice of the deficiency to the taxpayer.

(b) Unless, within 30 days after the notice of the deficiency is sent, the person against whom it is assessed requests, in writing, a hearing, or unless the Mayor decides to redetermine the deficiency, the Mayor's determination under subsection (a) of this section shall establish

irrevocably the amount of the tax.

(c) If the person requests a hearing pursuant to subsection (b) of this section, the Mayor shall provide a hearing.

(d) As soon as practicable after the hearing or redetermination, the Mayor shall render a decision and notify the person against whom the tax is assessed of the Mayor's final decision on the matter.

Sec. 10. (a) If the Mayor believes that the collection of the tax will be jeopardized by delay, the Mayor shall, whether or not the time otherwise prescribed by law for making return and paying the tax has expired, immediately assess the tax and any penalty and interest due on the tax. New, D.C. Cod sec. 47-1529 (1987 supp.)

(b) After the assessment in subsection (a) of this section, the amount of the assessment shall be immediately due for payment.

(c) If the person does not pay the amount of the assessment, then the Mayor may distrain the person's property according to paragraph 12 of section 6 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. 621; D.C. Code, sec. 47-1601), and sections 2 and 6 of title I of the District of Columbia Revenue Act of 1937, approved August

~~Amended~~ Original

17, 1937 (50 Stat. 673, 674; D.C. Code, secs. 47-1702 &
47-1706).

Sec. 11. (a) The tax, interest, and penalties due
under this act shall be a personal debt of the person liable (1987 supp.)
for them from the time the tax, interest, and penalties are
due and payable.

(b) These personal debts shall have the same priority
as other District taxes.

(c) The tax, interest, and penalties due shall be
collected in the manner provided in paragraph 12 of section
6 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. 621; D.C. Code, sec. 47-1601), and in sections 2 and 6
of title 1 in the District of Columbia Revenue Act of 1937,
approved August 17, 1937 (50 Stat. 673, 674; D.C. Code,
secs. 47-1702 & 47-1706).

(d) For purposes of this section, the term "person"
includes any officer or employee of a corporation, or any
member or employee of a partnership or association who as an
officer, employee, or member is under a duty to perform the
act with respect to which a violation occurs.

Sec. 12. For failure to file a return within the
periods permitted in sections 3(e) and 5, for failure to pay

New, D.C. Code
sec. 47-1530

New, D.C. Code
sec. 47-1531
(1987 supp.)

the tax within the time required, or for filing a fraudulent return, penalties and interest shall be added to the tax in accordance with title III of the Tax Amnesty Act of 1986.

Sec. 13. (a) When there has been an overpayment of the tax, the amount of the overpayment may be credited against any other personal property tax liabilities of the person who made the overpayment.

(b) If the overpayment exceeds these liabilities, the Mayor shall refund the difference to the person.

(c) The Mayor shall not permit any credit or refund after 3 years from the time the tax was paid unless, before the 3-year period ends, the taxpayer files a claim for the overpayment.

(d) Every claim for credit or refund shall be in writing, under oath, with a statement of the specific grounds for the claim, and delivered to the Mayor.

(e) If the Mayor or any court finds that any part of any tax assessed as a deficiency was an overpayment, the District shall pay interest on the overpayment from the date of the overpayment until the date of the refund, and any interest on the overpayment that was paid by the taxpayer shall be refunded.

(f) The interest payable by the District under subsection (e) of this section shall be at the rate provided for in section 14(b) of title 9 of the District of Columbia

New, D.C. Cod
sec. 47-1532
(1987 supp.)

Revenue Act of 1937, approved August 17, 1937 (50 Stat. 692; D.C. Code, sec. 47-3310(c)).

Sec. 14. Any person aggrieved by any assessment of a deficiency in tax and any person aggrieved by the denial of a claim for refund may, within 6 months from the date of the assessment of the deficiency or from the date of the denial of a claim for refund, as the case may be, appeal to the Superior Court of the District of Columbia, in the same manner and to the same extent as set forth in sections 3, 4, 7, 10, and 11 of title 9 of the District of Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 371; D.C. Code, secs. 47-3303, 47-3304, 47-3306, 47-3307, & 47-3308). New, D.C. Code, sec. 47-1533 (1987 supp.)

Sec. 15. (a) Any person required to pay the personal property tax, to make a return, to keep any records, or to provide any information for the purposes of this act who willfully refuses to perform these acts, who makes a false or fraudulent return or willfully attempts to defeat or evade the personal property tax, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction:

(1) Shall be fined not more than \$5,000, imprisoned not more than 1 year, or both; and

(2) Shall also be liable for the costs of prosecuting the misdemeanor.

(b) Any person required to pay the personal property

tax, to make a return, to keep any records, or to provide any information for the purposes of this act who fails or neglects to pay the tax, to make the return, to keep the records, or to provide the information, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$3,000, or imprisoned for not more than 6 months, or both.

(c) For purposes of this section, the term "person" includes any officer or employee of a corporation or any member or employee of a partnership or association, who as an officer, employee, or member is under a duty to perform the act with respect to which a violation occurs.

(d) Prosecutions under this section shall be brought on information in the Superior Court of the District of Columbia by the Corporation Counsel in the name of the District.

Sec. 16.(a) The Mayor shall issue rules to implement the provisions of this act pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code, sec. 1-1501 et seq.).

New, D.C. Code
sec. 47-1535
(1987 supp.)

(b) In addition to the other powers granted the Mayor under this act, the Mayor may:

(1) For reasonable cause, waive penalties and

Interest in whole or in part; ~~and to collect the same~~ below and provide
for the collection of taxes under this act. Neither the

(2) Compromise disputed claims in regard to the personal property tax whenever any doubt arises as to the liability or collectability of the tax; and

(3) Request information from the Internal Revenue Service of the Treasury Department of the United States regarding any person for the purpose of assessing the personal property tax.

Sec. 17. An Act To provide for the taxation of rolling stock of railroad and other companies operated in the District of Columbia, and for other purposes, approved December 15, 1945 (59 Stat. 610; D.C. Code, sec. 47-1512), is amended by striking the word "assessor" throughout the act and inserting the word "Mayor" in its place. D.C. Code,
sec. 47-1512
(1987 supp.)

Sec. 18. Title 1 of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 673; D.C. Code, sec. 47-1701 et seq.), is amended as follows:

(a) Section 1 (D.C. Code, sec. 47-1701) is amended by striking the word "assessor" and inserting the word "Mayor" in its place and by striking the phrase "or assistant assessor" and "or any assistant assessor". D.C. Code, sec.
47-1701 (1987
supp.)

(b) Section 2 (D.C. Code, sec. 47-1702) is amended by striking the phrase "collector of taxes" throughout the section and inserting the word "Mayor" in their place. D.C. Code, sec.
47-1702 (1987
supp.)

(c) Section 3 (D.C. Code, sec. 47-1703) is amended by D.C. Code, sec.
47-1703 (1987
supp.)

striking the word "collector" throughout the section and inserting the word "Mayor" in its place.

(d) Section 5 (D.C. Code, sec. 47-1705) is amended by striking the word "collector" and inserting the word "Mayor" in its place. D.C. Code, sec. 47-1705 (1987 supp.)

(e) Section 6 (D.C. Code, sec. 47-1706) is amended by striking the phrase "collector of taxes" and inserting the word "Mayor" in its place. D.C. Code, sec. 47-1706 (1987 supp.)

(f) Section 7 (D.C. Code, sec. 47-1707) is amended:
(1) By striking the phrase "collector of taxes" and "collector" throughout the section and inserting the word "Mayor" in their place; and D.C. Code, sec. 47-1707 (1987 supp.)

(2) By striking the phrase "Treasury of the United States" and inserting the phrase "District Treasury" in their place.

(g) Section 12 (D.C. Code, sec. 47-1712) is amended to read as follows: D.C. Code, sec. 47-1712 (1987 supp.)

"(a) Except as provided in subsections (b), (c), (d), and (e)(2) of this section, and except as to any official of the District, having a right thereto in his official capacity, it shall be unlawful for any officer, employee, or contractor or any former officer, employee, or contractor of the District to divulge or make known in any manner the amount of reported value or any particulars relating to value or the computation of value set forth or disclosed in

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any return required to be filed under this act. Neither the original nor a copy of any return desired for use in litigation in court shall be furnished where neither the District nor the United States is interested in the result of the litigation, whether or not the request is contained in an order of the court. Nothing contained in this section shall be construed to prevent the furnishing to the taxpayer of a copy of his or her return upon the payment of a fee as provided by the Mayor. The provisions of this subsection shall also be applicable to any federal, state, or local tax returns or copies of these returns and to any federal, state, or local tax information either submitted by the taxpayer or otherwise obtained.

"(b) Except as provided in subsection (c) of this section, the District may provide the information reported in a return to either the Mayor or the United States when either the District or the United States is a party to litigation where either of the 2 governments is interested in the result of the litigation, and where the information reported in the return would be relevant to the liabilities of the parties in the litigation.

"(c) The District may provide the information reported in a return to either the federal government or a state government, so long as the United States, with regards to disclosures to the federal government, and the state

government, with regards to disclosure to the state government, grant substantially similar privileges to the District for its administration of personal property taxes.

"(d) The District may publish the following information in a manner so as to prevent the identification of particular reports and items in reports:

(1) Statistics about the personal property tax system;

(2) A list of taxpayers who are delinquent in their personal property taxes; and

(3) Other information that may help the Mayor collect taxes.

"(e) The District may disclose information reported on returns to a contractor obligated by the District to store documents or information related to personal property taxes or obligated by the District to provide other services to the personal property tax system, to the extent the disclosure relates to the obligations of the contractor.

"(f) Violations of this section shall be a misdemeanor. The violation shall be punishable by a fine of not more than \$1,000, imprisonment for not more than 1 year, or both. Prosecutions under this section shall be brought in the Superior Court of the District of Columbia by the Corporation Counsel in the name of the District.".

Sec. 19. Section 6 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. 617; D.C. Code, sec. 47-1501 et seq.), is amended as follows:

(a) Paragraph 10 (D.C. Code, sec. 47-1508) is amended D.C. Code, sec 47-1508 (1987 supp.) to read as follows:

"PAR. 10. The following personal property shall be exempt from the tax imposed by this Act.

"FIRST. The personal property of any corporation, and any community chest fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual, except that the organization shall have first obtained a certificate from the Mayor stating that it is entitled to the exemption.

"SECOND. Works of art owned by a nonresident of the United States, who is not a citizen of the United States, so long as the works of art were lent without charge to the trustees of the National Gallery of Art solely for exhibition without charge to the general public.

"THIRD. Any motor vehicle or trailer registered according to title 4 of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 679; D.C. Code,

sec. 40-101 et seq.), except that special equipment mounted on a motor vehicle or trailer and not used primarily for the transportation of persons or property shall be taxed as tangible personal property as provided by law.

"FOURTH. Nothing contained within this Act, nor any prior act of Congress relating to the District of Columbia, shall be deemed to impose upon any person, firm, association, company, or corporation a tax based upon tangible personal property owned and stored by the person in a public warehouse in the District of Columbia for a period of time no longer than is necessary for the convenience or exigencies of reshipment and transportation to its destination outside of the District of Columbia.".

(b) Paragraph 12 (D.C. Code, sec. 47-1601 et seq.) is D.C. Code, sec. 47-1601 (1987 supp.) amended as follows:

(1) By striking the words "collector" and "collector of taxes" and inserting the word "Mayor" in their place; and

(2) By designating the first 3 sentences as paragraph (12a) (D.C. Code, sec. 47-1601), by designating the last sentence as paragraph (12b) (D.C. Code, sec. 47-1602) and by amending the last sentence to read as follows:

"(12b) When the Mayor distrains goods and chattel to enforce the payment of the tax, the goods and chattel

seized shall be kept in a safe and convenient place until the sale of the property. The sale shall be at a public auction, at a place chosen by the Mayor. If the Mayor determines that the property seized may perish, may become greatly reduced in value while kept, or cannot be kept without great expense, the Mayor shall appraise the value of the property. If the Mayor can readily find the owner, then the Mayor shall notify the owner of the appraised value of the property. The Mayor shall return the property to the owner if, within the period stated in the notice, the owner either pays the Mayor the appraised value of the property or gives the Mayor a bond to pay the appraised amount at a time that the Mayor considers appropriate under the circumstances.".

Sec. 20. Section 411 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code, sec. 47-811) is amended:

D.C. Code, sec
47-811 (1987
supp.)

(1) By designating the existing language as subsection (a); and

(2) By adding a new subsection (b) at the end to read as follows:

"(b) Real property taxes shall be due and payable semiannually in 2 equal installments, the first installment to be paid on or before September 15th, and the second installment to be paid on or before March 31st.".

Sec. 21. Section 6 of title 4 of the District of Columbia Revenue Act of 1939, approved July 26, 1939 (53 Stat. 1110; D.C. Code, sec. 47-1504), is repealed.

Repealed, D.C. Code, sec.
47-1504 (1987 supp.)

Sec. 22. Sections 8 and 10 of title 1 of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 675; D.C. Code, secs. 47-1708 & 47-1710), are repealed.

Repealed, D.C. Code, secs.
47-1708 & -17 (1987 supp.)

Sec. 23. Sections 2, 4, 5, and 6 of An Act To amend sections 5 and 6 of the Act of Congress making appropriations to provide for the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 3, 1926 (44 Stat. 833; D.C. Code, secs. 47-1505, 1502, 1509, & 1506), are repealed.

Repealed, D.C. Code, secs.
47-1502, -150 -1506, -1509 (1987 supp.)

Sec. 24. Paragraphs 1, 2, 3, and 19 of section 6 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. 617; D.C. Code, secs. 47-1501, 47-1503, 47-1507, 47-1510, & 47-1511), are repealed.

Repealed, D.C. Code, secs.
47-1501, -150 -1507, -1510 -1511 (1987 supp.)

Sec. 25. (a) Rights, liabilities, and other interests arising under 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

New, D.C. Code
sec. 47-1536
(1987 supp.)
Note, D.C. Code
secs. 47-1501
-1701 et seq.
(1987 supp.)

and three, and for other purposes, approved July 1, 1902 (32 Stat. 617; D.C. Code, sec. 47-1501 et seq.), the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 673; D.C. Code, sec. 47-1701 et seq.), and An Act To provide for the taxation of rolling stock of railroad and other companies operated in the District of Columbia, and for other purposes, approved December 15, 1945 (59 Stat. 610; D.C. Code, sec. 47-1512), before July 1, 1987, may be litigated as though the Personal Property Tax Amendment Act of 1986 had not been enacted.

(b) The repeal by this act of any provision of law shall not affect any act done or any right accrued or accruing under the provision of law before the effective date of this act or any suit or proceeding had or commenced before the effective date of this act, but all rights and liabilities under prior law shall continue and may be enforced in the same manner and to the same extent as if the repeal had not been made.

(c) All offenses committed, and all penalties incurred prior to the effective date of this act under any provisions of law repealed, may be prosecuted and punished in the same manner and with the same effect as if this act had not been enacted, except that the first paragraph of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June D.C. Code, sec. 47-1509 (1987 supp.)

thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat 616; D.C. Code, sec. 47-1509(a)) is amended as follows:

(1) By striking the phrase "if any such tax" and inserting in its place the phrase "if any real estate tax"; and

(2) By adding a new sentence to the end to read as follows:

"If personal property taxes of any kind are not paid or filed within the time prescribed, penalties and interest shall be added to the tax in accordance with title III of the Tax Amnesty Act of 1986.".

Sec. 26. (a) The provisions of this act shall operate in the District for tax years beginning on or after July 1, 1987.

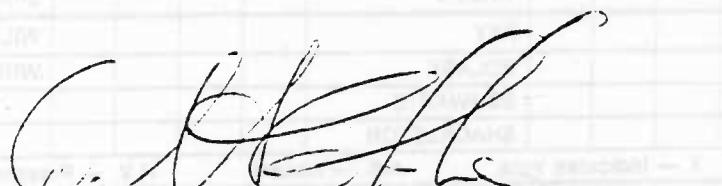
(b) Section 23 shall take effect one day after section 26(c) becomes effective.

(c) 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,

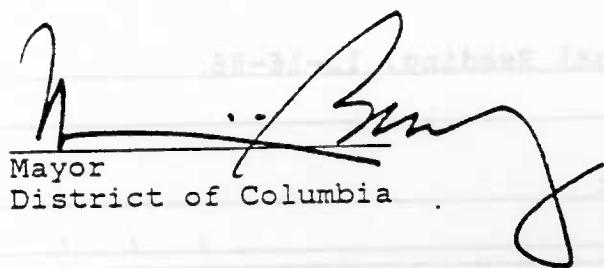
Note, D.C.
Code, sec.
47-1501, -151
-1521-1536,
-1601, -1703,
-1705, -1708,
-1710, -1712
(1987 supp.)

RECORD OF OFFICIAL COUNCIL VOTE
DOCKET NO.

approved December 24, 1973 (87 Stat. 813; D.C. Code, sec.
1-233(c)(1)).



Chairman
Council of the District of Columbia



Mayor
District of Columbia

Approved: 1-8-87



COUNCIL OF THE DISTRICT OF COLUMBIA
Council Period Six — Second Session

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: B6-100

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 11-25-86

VOICE VOTE: Unanimous

Recorded vote on request

Absent: Schwartz

ROLL CALL VOTE: — RESULT _____

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote

A.B. — Absent

N.V. — Present, not voting

CERTIFICATION RECORD

12/30/86

Secretary to the Council

Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 12-16-86

VOICE VOTE: Unanimous

Recorded vote on request

Absent: all present

ROLL CALL VOTE: — RESULT _____

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote

A.B. — Absent

N.V. — Present, not voting

CERTIFICATION RECORD

12/30/86

Secretary to the Council

Date

Item on Consent Calendar

ACTION & DATE: _____

VOICE VOTE: _____

Recorded vote on request

Absent: _____

ROLL CALL VOTE: — RESULT _____

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					MASON					SPAULDING				
SMITH, JR.	.				RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote

A.B. — Absent

N.V. — Present, not voting

CERTIFICATION RECORD