

AN ACT

Bill 19-1084

**Emergency
Declaration
Res. 19-743
20 DCStat 552**

**Codification
District of
Columbia
Official Code
2001 Edition**

**Clarification
of Personal
Property Tax
Revenue
Reporting
Congressional
Review
Emergency
Act of 2012**

**Note,
§ 47-501**

**Applicable
as of
January 4,
2013**

To amend, on an emergency basis, due to Congressional review, section 47-501 of the District of Columbia Official Code to clarify that personal property tax is to be reported in the fiscal year in which it is collected.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Clarification of Personal Property Tax Revenue Reporting Congressional Review Emergency Act of 2012”.

Sec. 2. Section 47-501 of the District of Columbia Official Code is amended by adding the following sentence at the end:

“Beginning September 30, 2011, personal property tax shall be reported in the fiscal year in which it is collected.”.

Sec. 3. Applicability.

This act shall apply as of January 4, 2013.

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer for the Clarification of Personal Property Tax Revenue Reporting Temporary Amendment Act of 2012, signed by the Mayor on November 2, 2012 (D.C. Act 19-522; 59 DCR 13313), 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.

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), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code 1-204.12(a)).