

COUNCIL OF THE DISTRICT OF COLUMBIA
D.C. Resolution 20-15, effective January 8, 2013

20 DCSTAT 709

A RESOLUTION

**Proposed Resolution
20-34**

To declare the existence of an emergency, due to Congressional review, with respect to the need to clarify the applicability date for the implementation of the Processing Sales Tax Clarification Act of 2010.

**See Emergency Act
D.C. Act 20-6
20 DCSTAT 455**

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Processing Sales Tax Clarifying Congressional Review Emergency Declaration Resolution of 2013”.

**Processing Sales Tax
Clarifying
Congressional
Review Emergency
Declaration
Resolution of 2013**

Sec. 2. (a) The Processing Sales Tax Clarification Act of 2010, effective March 12, 2011 (D.C. Law 18-707; 58 DCR 3) (“2010 act”), was enacted to clarify the application of the sales tax exemption for utilities used for refrigeration in a restaurant or hotel restaurant.

(b) There was an unfunded fiscal impact based on restaurants no longer having to demonstrate predominant use in order to qualify for the sales tax exemption. Inadvertently, the 2010 act did not include a provision making the act subject to its fiscal effect being included in an approved budget and financial plan.

(c) In late 2012, the Council enacted emergency and temporary legislation to include an applicability provision to account for the unfunded fiscal impact.

(d) The emergency legislation will expire on January 24, 2013, before the temporary legislation is law. It is important that this technical amendment continues to amend the 2010 act until the temporary is law.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Processing Sales Tax Clarifying Congressional Review Emergency Amendment Act of 2013 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.