

**AN ACT**

**Bill 19-959**  
**Act 19-634**  
**effective**  
**January 22,**  
**2013**

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

**Excise Tax**  
**Amendment**  
**Act of 2012**

**Amend**  
**§ 50-2201.03**

*To amend the District of Columbia Traffic Act, 1925 to clarify the exceptions and exemptions for payment of excise tax for transfer of ownership of a motor vehicle.*

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Excise Tax Amendment Act of 2012”.

Sec. 2. Section 6(j) of the District of Columbia Traffic Act, 1925, approved March 3, 1925 (43 Stat. 1121; D.C. Official Code § 50-2201.03(j)), is amended as follows:

(a) The lead-in language of paragraph (1) is amended to read as follows:

“(1) In addition to the fees and charges levied under other provisions of this act, there is levied and imposed an excise tax on the issuance of every original certificate of title for a motor vehicle or trailer in the District of Columbia and every subsequent certificate of title issued in the District of Columbia in the case of a sale, resale, or gift, except in the case of a bona fide gift of a vehicle already titled in the District given between spouses, parent and child, or domestic partners, as that term is defined in section 2(3) of the Health Care Benefits Expansion Act of 1992, effective June 11, 1992 (D.C. Law 9-114; D.C. Official Code § 32-701(3)), or other transfer at the following percentage of the fair market value of the motor vehicle or trailer at the time the certificate of title is issued:”.

(b) Paragraph 3(H) is amended to read as follows:

“(H) Motor vehicles and trailers registered or titled in another state or United States jurisdiction by a nonresident before the nonresident established or maintained residency in the District.”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report 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. 4. 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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.