

COUNCIL OF THE DISTRICT OF COLUMBIA

20 DCSTAT 237

D.C. Law 19-220, effective March 5, 2013 (Expiration date October 16, 2013)

(Related Emergency legislation is Act 19-507, 59 DCR 12772)

AN ACT

Bill 19-980
Act 19-522
effective
November 2,
2012

Codification
District of
Columbia
Official Code
2001 Edition

Clarification
of Personal
Property Tax
Revenue
Reporting
Temporary
Act of 2012

Note,
§ 47-501

To amend, on a temporary basis, 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 Temporary 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. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Budget Director 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.

(a) 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.

(b) This act shall expire after 225 days of its having taken effect.