

ENROLLMENT(S)



(5)

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 11-143

"Tax Revision Commission Establishment Act of 1996".

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. 11-383, on first and second readings, March 5, 1996 and April 2, 1996, respectively. Following the signature of the Mayor on April 18, 1996, pursuant to Section 404(e) of "the Act", and was assigned Act No. 11-260 and published in the April 26, 1996, edition of the D.C. Register (Vol. 43 page 2170) and transmitted to Congress on May 1, 1996 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 11-143, effective June 13, 1996.



DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

May 1,2,3,6,7,8,9,10,13,14,15,16,17,20,21,22,23,24,28,29,30,31

June 3,4,5,6,7,10,11,12

AN ACT
D.C. ACT 11-260

*Codification
District of
Columbia
Code
1997 Supp.*

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

APRIL 18, 1996

To establish a Tax Revision Commission to analyze the District's current tax system and administration of existing tax laws, and to propose reforms and innovative and equitable revenue sources.

*New
Subchapter
VI,
Chapter 4,
Title 47*

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Tax Revision Commission Establishment Act of 1996".

Sec. 2. The Council of the District of Columbia finds that:

*New Section
47-461*

(1) Many District residents and businesses are already overburdened by current taxation levels.

(2) The health of the District's tax base and its potential for economic growth require the maintenance of a competitive tax burden between the District and neighboring jurisdictions.

(3) Present tax policies and laws are in need of evaluation with respect to their equitability, productivity, efficiency, and effect on economic growth;

(4) New or broadened revenue sources must be explored as possible substitutes for current uncompetitive rates to meet the District's revenue needs, but they must be evaluated carefully in terms of their equity and their effect on economic growth.

(5) The last comprehensive study of District taxes occurred in 1977, and more recent tax changes have been somewhat piecemeal and sometimes made without regard to the system as a whole or knowledge of long-term effects.

Sec. 3. (a) There is established a Tax Revision Commission ("Commission") with the purpose of preparing comprehensive recommendations to the Council and the Mayor which:

*New Section
47-462*

(1) Mitigate the current tax burden on taxpayers;

(2) Broaden the tax base; and

(3) Make the District's tax policy more competitive with surrounding

jurisdictions.

(b) Specific functions of the Commission shall include the following:

(1) To analyze the District's current tax system in terms of revenue productivity and stability, efficiency, equity, simplicity of administration, and effect upon the District's economy;

(2) To propose innovative solutions for meeting the District's projected revenue needs while enabling the possibility that general rates might be reduced;

(3) To identify economic activities which are either beneficial or detrimental to the District's economy and which should be either encouraged or discouraged through tax policy;

(4) To recommend changes in the District's current tax policies and laws;

(5) To establish criteria and a conceptual framework for evaluating current and future taxes; and

(6) To conduct an analysis of a split rate approach to real property taxation together with a recommendation as to how it could be structured with minimal effect on taxes paid by the average taxpayer.

(c) The Commission shall submit its recommendations in the form of a report or reports similar in form and scope as those transmitted by the District of Columbia Tax Revision Commission by letter dated December 5, 1977, pursuant to Council Resolution 1-149. The report or reports shall be accompanied by draft legislation, regulations, amendments to existing regulations, or other specific steps for implementing the recommendations.

(d) The Commission shall submit to the Council and the Mayor emergency recommendations within 90 days of its appointment and its final report no later than 9 months after the Commission's appointment.

Sec. 4. (a) The Commission shall be a nonpartisan Commission composed of 17 members drawn from experts in the field of taxation such as tax lawyers and public finance economists; several community representatives such as members of labor unions, public interest groups, civic associations, and tenant and housing associations; and representatives of important sectors of the business community such as real estate, banking, retailing, and public utilities.

New Section
47-463

(b) Eight members of the Commission shall be appointed by the Mayor, and 9 members shall be appointed by the Council. The Council shall appoint the Chairperson of the Commission from among the Council-appointed members of the Commission. All appointments shall be made within 60 days of the effective date of this act. A vacancy shall be filled in the same manner in which its initial appointment was made.

(c) The Commission, by a vote in which a majority of the members are in the affirmative, may select a Director who shall perform the duties required for the day-to-day functioning of the Commission as deemed necessary by the members, including, but not limited to, appointment of staff and selection of consultants.

(d) The Commission may appoint task forces composed of representatives from the District of Columbia, the State of Maryland, and the Commonwealth of Virginia.

ENROLLED ORIGINAL

(e) Each member of the Commission shall serve without compensation. Each member, however, may be reimbursed for actual expenses pursuant to section 1108 of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Code § 1-612.8).

Sec. 5 (a) The Chairperson of the Commission, or his or her designated representative, who must be a member of the Commission, shall convene all meetings of the Commission. Seven members of the Commission shall constitute a quorum. Voting by proxy shall not be permitted.

New Section
47-464

(b) The Commission shall have the authority to create and operate under its own rules of procedure, consistent with this act and the Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code § 1-1501 *et seq.*).

(c) All recommendations and reports prepared and submitted by the Commission shall be a matter of public record.

(d) The Commission, or committees thereof, may, for the purpose of carrying out the provisions of this act, hold hearings, and shall sit and act at such times and places and administer oaths as required.

(e) The Commission shall have the authority to request directly from each department, agency, or instrumentality of the District Government, and each department, agency, or instrumentality is hereby authorized to furnish directly to the Commission upon its request, any information deemed necessary by the Commission to carry out its functions under this act.

(f) The Commission is authorized to use space and supplies owned or rented by the District government. The Commission is further authorized to use staff loaned from the Council or detailed by the Mayor for such purposes consistent with this act as the Commission may determine.

(g) The Commission's operations shall be funded by annual appropriations, private sector assistance, or both.

(h) If a special fund is established by the Commission for the receipt of operating donations from non-government sources, the fund shall be administered in accordance with established funding and auditing procedures of the District government. The expenditure of such donations shall not be subject to appropriation. The Commission shall keep a record, available to the public for inspection, of all such donations and any substantial non-government in-kind contributions received. The record shall include the full name, address, and occupation or type of business of each donor. "Substantial non-government in-kind contributions" shall include any service reasonably valued at more than \$5,000 which is received from any source other than the District or federal government.

Sec. 6. Section 413 of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1052; D.C. Code § 47-815), is amended by repealing subsections (a-1) and (a-2).

Section
47-815

ENROLLED ORIGINAL

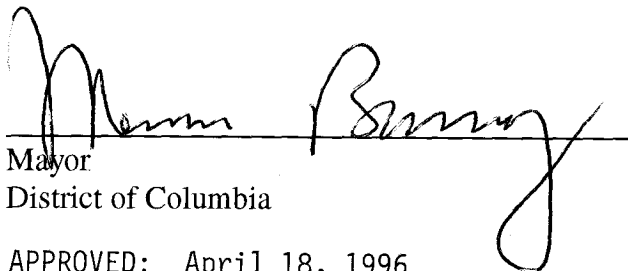
Sec. 7. Fiscal impact statement.

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 Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(3)).

Sec. 8. 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), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Authority Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(c)), and a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(1)), and publication in the District of Columbia Register.



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: April 18, 1996



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD ELEVEN

RECORD OF OFFICIAL COUNCIL VOTE

Docket No. B11-383

ITEM ON CONSENT CALENDAR

ACTION & DATE ADOPTED FIRST READING, 03-05-96

VOICE VOTE APPROVED
 RECORDED VOTE ON REQUEST

ABSENT LIGHTFOOT

ROLL CALL VOTE - Result _____

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD

[Signature]
Secretary to the Council

April 4, 1996
Date

ITEM ON CONSENT CALENDAR

ACTION & DATE ADOPTED FINAL READING, 04-02-96

VOICE VOTE APPROVED
 RECORDED VOTE ON REQUEST

ABSENT SMITH

ROLL CALL VOTE - Result _____

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
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Cropp					Patterson									
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X-indicates no

AB-Absent

NV-Present not voting

CERTIFICATION RECORD

[Signature]
Secretary to the Council

April 4, 1996
Date

ITEM ON CONSENT CALENDAR

ACTION & DATE _____

VOICE VOTE _____
 RECORDED VOTE ON REQUEST

ABSENT _____

ROLL CALL VOTE - Result _____

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
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CERTIFICATION RECORD

Secretary to the Council

Date

AN ACT

*Codification
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*New
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*New Section
47-461*

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- (2) The health of the District's tax base and its potential for economic growth require the maintenance of a competitive tax burden between the District and neighboring jurisdictions.
- (3) Present tax policies and laws are in need of evaluation with respect to their equitability, productivity, efficiency, and effect on economic growth;
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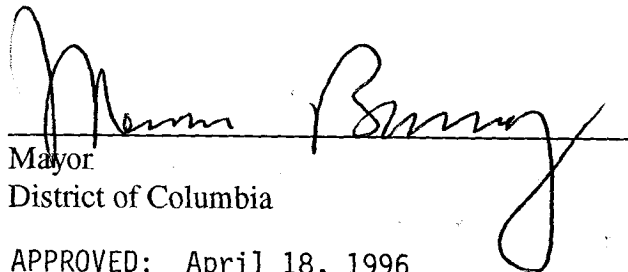
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Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: April 18, 1996



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD ELEVEN

RECORD OF OFFICIAL COUNCIL VOTE

B11-383

Docket No.

[] ITEM ON CONSENT CALENDAR

[X] ACTION & DATE

ADOPTED FIRST READING, 03-05-96

[X] VOICE VOTE

APPROVED

RECORDED VOTE ON REQUEST

LIGHTFOOT

ABSENT

[] ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD

Paula Jones
Secretary to the Council

April 4, 1996
Date

[] ITEM ON CONSENT CALENDAR

[X] ACTION & DATE

ADOPTED FINAL READING, 04-02-96

[X] VOICE VOTE

APPROVED

RECORDED VOTE ON REQUEST

SMITH

ABSENT

[] ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
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Paula Jones
Secretary to the Council

April 4, 1996
Date

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[] VOICE VOTE

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Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
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CERTIFICATION RECORD

Secretary to the Council

Date

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Mayor
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COUNCIL OF THE DISTRICT OF COLUMBIA
 COUNCIL PERIOD ELEVEN
 RECORD OF OFFICIAL COUNCIL VOTE

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ACTION & DATE ADOPTED FIRST READING, 03-05-96

VOICE VOTE APPROVED

RECORDED VOTE ON REQUEST

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ROLL CALL VOTE - Result

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X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD

[Signature]
 Secretary to the Council

April 4, 1996
 Date

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Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X-indicates no

AB-Absent

NV-Present not voting

CERTIFICATION RECORD

[Signature]
 Secretary to the Council

April 4, 1996
 Date

ITEM ON CONSENT CALENDAR

ACTION & DATE

VOICE VOTE

RECORDED VOTE ON REQUEST

ABSENT

ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD

Secretary to the Council

Date