ENROLLMENT(S)



(5)

ENROLLED ORIGINAL

AN ACT

D.C. ACT 11-332

Codification District of Columbia Code 1997 Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JULY 22, 1996

To amend the District of Columbia Nonprofit Corporation Act to provide for the filing of a 2-year report instead of a 5-year report, to change the normal filing date from April 15th to January 15th effective January 15, 1998, and to add certain fees.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Nonprofit Corporation Two-Year Report Amendment Act of 1996".

- Sec. 2. The District of Columbia Nonprofit Corporation Act, approved August 6, 1962 (76 Stat. 265; D.C. Code § 29-501 *et seq.*), is amended as follows:
 - (a) Section 83 D.C. Code § 29-584) is amended as follows:

Section 29-584

- (1) By striking the phrase "Five-year" as it appears in the title to the section and inserting the phrase "Two-year" in its place;
- (2) By inserting in subsection (a), after the first reference to the word "corporation" and before the comma, the phrase "incorporated before January 1, 1998";
- (3) By striking in subsection (a) the phrase ", shall prepare and submit every 5 years, if there has been no change in material facts," and inserting the phrase "before January 1, 1998, shall prepare and submit on or before January 15, 1998, and on or before January 15th of each 2nd year thereafter" in its place;
 - (4) By adding a new subsection (a-1) to read as follows:
- "(a-1) Each domestic corporation incorporated after December 31, 1997, and each foreign corporation authorized to conduct affairs in the District after December 31, 1997, shall prepare and submit on or before January 15th of the year after its incorporation or the year after such authorization, as the case may be, as well as on or before January 15th of each 2nd year thereafter, a report setting forth the information specified in subsection (a) of this section."; and
- (5) By striking in subsection (b) the phrase "5-year" and inserting the phrase "2-year" in its place.
 - (b) Section 84 (D.C. Code §29-585) is amended as follows:

Section 29-585

(1) By amending the first sentence to read as follows: "The report of a domestic

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or foreign corporation shall be delivered to the Mayor on or before the 15th day of January in the year in which it is due, in accordance with section 83; and

- (2) By striking the phrase "15th day of April" in the second sentence and inserting "15th day of January" in its place.
 - (c) Section 86(a) (D.C. Code §29-587(a)) is amended as follows:

Section 29-587

- (1) By striking the phrase "the 5-year report" wherever it appears and inserting the phrase "the 2-year report" in its place; and
- (2) By striking the phrase "2 consecutive years" and inserting the phrase "a reporting period" in its place.
- (d) Section 88 (D.C. Code §29-589) is amended by striking the phrase "the 5-year report" wherever it appears and inserting the phrase "the 2-year report" in its place.

Section 29-589

- (e) Section 91 (D.C. Code §29-592) is amended to read as follows:
- "Sec. 91. Penalties for failure to file 2-year report.

Section 29-592

"Each corporation, domestic, or foreign, that fails or refuses to file its 2-year report within the time prescribed by this act shall be subject to a penalty of \$30 to be assessed by the Mayor.".

(f) Section 92(a) (D.C. Code §29-593(a)) is amended as follows:

Section 29-593

- (1) By striking the phrase "5-year" wherever it appears and inserting the phrase "2-year" in its place;
- (2) By striking the figure \$100 wherever it appears and inserting the figure \$50 in its place;
- (3) By adding after the phrase "corporation," in paragraph (18) the phrase "except a certificate of good standing,";
- (4) By adding a new paragraph (20) to read as follows: "Furnishing a certificate of good standing, \$10."; and
- (5) By adding a new paragraph (21) to read as follows: "Filing an amended report, \$25.".
- (g) Nothing in this act shall be construed or interpreted as repealing or affecting any requirement of a domestic or foreign corporation to prepare and submit annual tax forms, or to pay any appropriate District or federal tax, as provided in accordance with the laws of the District of Columbia or the United States.

Note, Sections 29-584 29-585 29-587 29-589

29-592 29-593

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

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Sec. 4. 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(a)), 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: July 22, 1996



COUNCIL OF THE DISTRICT OF COLUMBIA

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