

AN ACT

*Codification
District of
Columbia
Official Code*

2001 Edition

2002 Winter
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Publisher

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Title 47 of the District of Columbia Official Code to exempt from sales taxation tangible personal property that is temporarily stored in the District of Columbia for use outside the District.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Compensating Use Tax Clarification Act of 2002".

Sec. 2. Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-2001(n)(1)(E) is amended by striking the phrase "resold;" and inserting the phrase "resold. This section shall not apply to the sale of material for the purpose of subsequently transporting the property outside the District for use solely outside the District;" in its place.

Amend
§ 47-2001

(b) Section 47-2005 is amended by adding a new paragraph (30) to read as follows:

"(30) Sales of material or equipment used in the construction, and of materials used in the repair or alteration, of real property; provided, that the materials are temporarily stored, for no longer than 90 days, in the District for the purpose of subsequently transporting the property outside the District for use solely outside the District."

Amend
§ 47-2005

(c) Section 47-2206(4) is amended to read as follows:

"(4) Sales of material or equipment used in the construction, and materials used in the repair or alteration, of real property; provided, that the materials are temporarily stored, for no longer than 90 days, in the District for the purpose of subsequently transporting the property outside the District for use solely outside the District."

Amend
§ 47-2206

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.

ENROLLED ORIGINAL

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.

Chairman
Council of the District of Columbia

Mayor
District of Columbia