### COUNCIL OF THE DISTRICT OF COLUMBIA

#### NOTICE

#### D. C. LAW 2-147

"District of Columbia Charitable Organizations Conformity Tax Act of 1978"

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. 2-377, on first and second readings, November 28, 1973 and December 12, 1978 respectively. Following the signature of the Mayor on December 29, 1978, this legislation was assigned Act No. 2-324, published in the January 26, 1979, edition of the D.C. Register, (Vol. 25 page 6987) and transmitted to Congress on January 18, 1979 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 the following legislation as D.C. Law 2-147, effective March 3, 1979.

ARRINGTON DIXON

Chairman of the Council

## Dates Counted During the 30-day Congressional Review Period:

January 18, 19, 22, 23, 24, 25, 26, 29, 30, 31

February 1, 2, 5, 6, 7, 8, 9, 13, 14, 15, 16, 20, 21, 22,

23, 26, 27, 28

March 1, 2

2-324

#### IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

# DECEMBER 29, 1978

To amend the District of Columbia Income and Franchise Tax Act of 1947 to provide for conformity with federal tax laws as they concern legislative activities of charitable organizations and operations within the District of-Columbia.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA.

That this act may be cited as the "District of Columbia

Charitable Organizations Conformity Tax Act of 1978".

Sec. 2. Section 1(d) of Title II of the District of Columbia Income and Franchise Tax Act of 1947. approved July 16. 1947 (6) Stat. 334; D.C. Code. sec. 47-1554). is amended to read as follows:

"(d) Corporations, and any community chest, fund, or foundation, organized and operated to a substantial extent within the District, exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which increased to the benefit of any private individual or shareholder, no substantial part of the activities of which is carrying on propaganda or otherwise attempting to

influence legislation (except as otherwise provided in subsection 501(h) of the Internal Revenue Code of 1954) and which does not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.\*\*•

#### Sec. 3. Administration

The Mayor of the District of Columbia is authorized to promulgate regulations to carry out the purposes of this act and may amend, by regulation, the appropriate provisions of Title 16 of the District of Columbia Rules and Regulations.

#### Sec. 4. Effective Date

- (a) This act shall apply to taxable years beginning after December 31. 1977.
- (b) This act shall take effect as provided for acts of the Council of the District of Columbia in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act.

#### RECORD OF OFFICIAL COURCIL ACTION

Docker No: Bill 2-377

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Docket No:	<u>Bill 2-</u> 377
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