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COUNCIL OF THE DISTRICT OF COLUMBIA

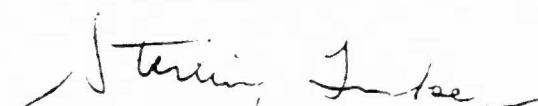
NOTICE

D. C. Law 2-73

"Third Amendment to the Revenue Act for Fiscal Year 1978 and Other Purposes"

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. 2-206, on first, amended first, and second readings November 22, 1977, December 6, 1977, and January 10, 1978, respectively. Following the signature of the Mayor on February 9, 1978, this legislation was assigned Act No. 2-149, published in the February 24, 1978, edition of the D. C. Register and transmitted to both Houses of Congress 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 2-73, effective April 18, 1978.


STERLING TUCKER
Chairman of the Council

(Vol. 24, D. C. Register, 7066, February 24, 1978)

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D.C. LAW

2-73

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

APRIL 18, 1978

To change the effective date for payment of real property taxes of \$100,000 or more in the District of Columbia; to permit sale of alcoholic beverages in legitimate theaters; and to reduce the rate of tax on spirits and alcohol, and other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Third Amendment to the Revenue Act for Fiscal Year 1978 and Other Purposes".

Sec. 2. The "Revenue Act for Fiscal Year 1978", effective April 19, 1977 (D.C. Law 1-124), is amended as follows:

(a) Section 301(a) of Title III is amended by inserting after "March 31." and before "Personal taxes" the following: "Except that the real estate taxes for cooperative housing associations with tax liabilities of \$100,000 or more, shall be payable in two installments, the first installment to be paid on or before September 15, and the second installment to be paid on or before March 31. For the purposes of this section, the term 'cooperative housing association' means an association, whether incorporated or unincorporated, organized for the purpose of owning and operating

residential real property, the shareholders or members of which, by reason of their ownership of a stock or membership certificate, a proprietary lease or other evidence of membership, are entitled to occupy a single dwelling unit pursuant to the terms of a proprietary lease or occupancy agreement."

(b) Section 1101(b) of Title XI is amended to read as follows:

"b. That portion of section 301 relating to the single payment date for real estate taxes in the amount of \$100,000 or more shall apply with respect to taxes becoming due and payable after June 30, 1979. The remaining portions of section 301, including the provisions relating to the payment of personal taxes of all kinds and of real estate taxes by cooperative housing associations, shall apply with respect to taxes, or installments thereof, becoming due and payable after June 30, 1979."

Sec. 3. The "District of Columbia Alcoholic Beverage Control Act of 1934" (D.C. Code, sec. 25-101 et seq.) effective January 24, 1934 is amended as follows:

(a) Section 3 (D.C. Code, sec. 25-103) is amended by adding a new subsection "(r)" to read as follows:

"(r) the words 'legitimate theater' mean premises in which the principal business shall be the operation of live theatrical, operatic or dance performances, or such other lawful adult entertainment or recreational facilities as the Alcoholic Beverage Control Board, giving due regard to the convenience of the public and the strict avoidance of sales prohibited by this chapter, shall by regulation classify for eligibility. The words shall not include a motion picture theater."

(f) Section 11(j) (D.C. Code, sec. 25-111(j)) is amended as follows:

(1) The first sentence of the first paragraph is amended by inserting the words "legitimate theater," between the word "hotel," and the words "or club,"; and

(2) The first sentence of the second paragraph is amended by inserting the phrase "for a legitimate theater, \$425 per annum;" between the phrase "for a hotel of one hundred or more rooms, \$1,650 per annum;" and the phrase "for a club, \$425 per annum;".

(c) The first sentence of the first paragraph of section 11(h) (D.C. Code, sec. 25-111(h)) is amended by inserting the words "legitimate theater," between the word "hotel," and the words "or club,".

(d) Section 23 (a)(4) and (5) (D.C. Code, sec. 25-124(a)) is amended by striking the figure "\$2.00" wherever it appears, and by inserting the figure "\$1.50" in place thereof.

Sec. 4. This act shall take effect pursuant to section 402(c) of the District of Columbia Self-Government and Governmental Reorganization Act.

RECORD OF OFFICIAL COUNCIL ACTION

Docket No: 2-206

First Reading Action: November 22, 1977

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.	COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.	COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.
TUCKER	X				MASON	X				SPAULDING				X
HARDY	X				MOORE, D.	X				WILSON	X			
BARRY	X				MOORE, J.	X				WINTER	X			
CLARKE	X				ROLARK	X								
DIXON				X	SHACKLETON	X								

X—Indicates Vote A. B.—Absent N. V.—Not Voting

Robert Williams

Secretary to the Council

Amended First Reading Action: December 6, 1977

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.	COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.	COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.
TUCKER	X				MASON	X				SPAULDING	X			
HARDY	X				MOORE, D.	X				WILSON				X
BARRY	X				MOORE, J.	X				WINTER	X			
CLARKE	X				ROLARK	X								
DIXON				X	SHACKLETON	X								

X—Indicates Vote A. B.—Absent N. V.—Not Voting

Robert Williams

Secretary to the Council

Final Reading or Emergency Action: January 10, 1978

VOICE VOTE: Adopted by Majority (2 abs) Hardy, D Moore

Robert Williams

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.	COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.	COUNCIL MEMBER	A.Y.E.	NAY	N.V.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indicates Vote A. B.—Absent N. V.—Not Voting

Secretary to the Council