

COUNCIL OF THE DISTRICT OF COLUMBIA

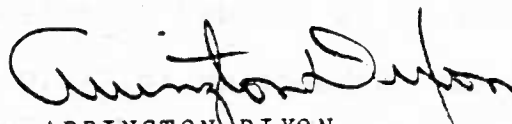
NOTICE

D.C. LAW 4-118

"District of Columbia Individuals, Estates, and Trusts Federal Conformity Tax Act of 1982".

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. 4-148 on first and second readings, March 9, 1982 and March 23, 1982, respectively. Following the Signature of the Mayor on April 23, 1982, this legislation was assigned Act No. 4-181, published in the April 30, 1982 edition of the D.C. Register, (Vol. 29 page 1770) and transmitted to Congress on April 27, 1982 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 4-118, effective June 11, 1982.


ARRINGTON DIXON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

April 27, 28, 29, 30

May 3, 4, 5, 6, 7, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 24, 25, 26, 27

June 2, 3, 4, 7, 8, 9, 10

D.C. LAW 4 - 118

AN ACT

EFFECTIVE DATE JUN 11 1982

D.C. ACT 4 - 181

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

APR 23 1982

To amend the District of Columbia Income and Franchise Tax Act of 1947 to provide for greater conformity with Federal income tax laws in the reporting of income and deductions by individuals, estates, and trusts; for tax relief to low- and moderate-income taxpayers; and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,
That this act may be cited as the "District of Columbia Individuals, Estates, and Trusts Federal Conformity Tax Act of 1982".

TITLE I

Sec. 101. Section 4 of Title I of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 332; D.C. Code, sec. 47-1801.4) is amended as follows:

CODIFICATION
D.C. Code,
sec. 47-1801.4
(1981 ed.)

(a) Subsection (q) (D.C. Code, sec. 47-1801.4(17)) is amended to read as follows:

"(q) The word 'resident' means every individual domiciled within the District at any time during the taxable year, and every other individual who maintains a place of abode within the District for an aggregate of 183 days or more during the taxable year, whether or not such other individual is domiciled in

the District. The word 'resident' shall not include any elective officer of the Government of the United States or any employee on the staff of an elected official in the legislative branch of the Government of the United States if such employee is a bona fide resident of the state of residence of such elected officer, or any officer of the executive branch of such Government whose appointment to the office held by him was by the President of the United States and subject to confirmation by the Senate of the United States and whose tenure of office is at the pleasure of the President of the United States, or any Justice of the Supreme Court of the United States unless such officers or Justices are domiciled within the District at any time during the taxable year. In determining whether an individual is a 'resident', such individual's absence from the District for temporary or transitory purposes shall not be regarded as changing his domicile or place of abode."

(b) Subsection (t) (D.C. Code, sec. 47-1801.4(20)) is amended to read as follows:

"(t) The term 'head of household' shall have the same meaning as defined in section 2(b) of the Internal Revenue Code of 1954."

(c) Subsection (x) (D.C. Code, sec. 47-1801.4(24)) is amended to read as follows:

"(x) The term 'employee' shall apply only to

an individual having a place of abode or residing or domiciled within the District at the time the tax is required to be withheld in respect to the individual's employment by another, and to every other individual who maintains a place of abode within the District for an aggregate of 183 days or more during the taxable year, whether domiciled in the District or not. The term 'employee' shall include an officer of a corporation, but shall not include any elective officer of the Government of the United States or any officer or employee in the legislative branch of the Government of the United States whose compensation is paid by the Secretary of the Senate or Clerk of the House of Representatives, or any officer of the executive branch of such Government whose appointment to the office held by him was by the President of the United States and subject to confirmation by the Senate of the United States and whose tenure of office is at the pleasure of the President of the United States, or any Justice of the Supreme Court of the United States, unless such officers or Justices are domiciled within the District of Columbia at any time during the taxable year."

(d) By adding at the end thereof (D.C. Code, sec. 47-1801.4) new subsections to read as follows:

"(z) The term 'zero bracket amount' means

"(1) \$1,000 in the case of a return filed by a single individual, head of household, surviving

spouse or jointly by husband and wife; or

"(2) \$500 in the case of a married person filing separately; or

"(3) in the case of an individual who is a resident, as defined in subsection (q) of this section, for less than a full twelve-month taxable year, the amounts specified in paragraphs (1) and (2) of this subsection prorated by the number of months that such individual was a resident.

"(aa) The term 'surviving spouse' shall have the same meaning as defined in section 2(a) of the Internal Revenue Code of 1954.

"(bb) The term 'Internal Revenue Code of 1954' means the Internal Revenue Code of 1954, approved August 6, 1954 (68A Stat. 3; 26 U.S.C. sec. 1 et seq.) as heretofore amended, including the revisions made by the Economic Recovery Tax Act of 1981, approved August 13, 1981 (95 Stat. 1172).".

Sec. 102. The first paragraph of section 1 of Title II of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 334; D.C. Code, sec. 47-1802.1) is amended to read as follows:

D.C.Code,
sec. 47-1802.1
(1981 ed.)

"The following organizations shall be exempt from taxation under this section, except to the extent that such organizations have unrelated business income subject to tax under section 511 of the Internal

Revenue Code of 1954 and such unrelated business income shall be taxed in the same manner and to the same extent as the tax imposed by Titles VII and VIII."

Sec. 103. Section 2 of Title III of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 335; D.C. Code, sec. 47-1803.2) is amended to read as follows:

D.C.Code,
sec. 47-1803
(1981 ed.)

"(a) Gross Income. The words 'gross income' shall have the same meaning as defined in section 61 of the Internal Revenue Code of 1954. In addition to the items specifically included or excluded by reference to section 61(b) of the Internal Revenue Code of 1954, the following items shall also be included or excluded in the computation of District gross income:

"1. Interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District of Columbia, purchased after December 31, 1991, shall be included in the computation of District gross income.

"2. The following items shall be excluded in the computation of District gross income:

"(A) Interest and dividend income on obligations or securities of the United States, or its agencies or instrumentalities, to the extent that such income is included in Federal gross income: EXCEPT, That this exclusion shall not apply to corporations and financial institutions.

"(B) The amount of any income or gain included in the taxpayer's Federal gross income for the taxable year to the extent that it was included as income or gain in an income or franchise tax return filed by (i) the taxpayer with the District for any taxable year beginning prior to January 1, 1982, or (ii) an individual by reason of whose death the taxpayer acquired the right to receive the income or gain.

"(C) The amount of any trust distribution to the taxpayer included in his Federal gross income for the taxable year to the extent that such amount was previously taxed to the trust by the District.

"(D) The distributive share of a trade or business net income that is subject to the unincorporated business franchise tax imposed under Title VIII.

"(E) Any state or local income tax refund included in Federal gross income.

"(F) Income received or, in the case of a taxpayer reporting on an accrual basis, income accrued when the taxpayer was not a resident of the District.

"(G) Income of any kind to the extent required by any treaty obligation of the United States, including reciprocal agreements between the United

States and other countries relating to the taxability of their respective airlines and ships under foreign flag owned by foreign corporations.

"(b) Adjusted Gross Income. The words 'adjusted gross income' as used in this article mean:

"(1) In the case of an individual, estate, or trust, the same meaning as defined in section 62 of the Internal Revenue Code of 1954; and

"(2) In the case of an individual, estate, or trust not required to file a District return for a complete calendar or fiscal year, gross income reported under section 2(a) of this title, less deductions allowed under section 62 of the Internal Revenue Code of 1954, which were paid or accrued during the period covered by the District return."

Sec. 104. Section 3 of Title III of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 337; D.C. Code, sec. 47-1803.3) is amended as follows:

D.C.Code,
sec. 47-180
(1981 ed.)

(a) Subsection (a) (D.C. Code, sec. 47-1803.3(a)) is amended as follows:

(1) by adding after the phrase "computing net income" the phrase "of corporations, financial institutions, unincorporated businesses and partnerships";

(2) by amending paragraphs (2) and (3) to read as follows:

"(2) Interest. - All interest paid or accrued within the taxable year on indebtedness which is deductible under the provisions of section 163 of the Internal Revenue Code of 1954, as limited by section 189 of the Internal Revenue Code of 1954.

"(3) Taxes. - All taxes paid or accrued during the taxable year which are deductible under the provisions of section 164 of the Internal Revenue Code of 1954, as limited by section 189 of the Internal Revenue Code of 1954: PROVIDED, HOWEVER, That no deduction shall be allowed for:

"(i) income taxes; or

"(ii) franchise taxes imposed by this article.";

(3) by striking paragraphs (9), (12), and (18);

(4) by redesignating paragraph (13) as subsection (c) of section 3 and amending it to read as follows:

"(c) Zero Bracket Amount. Every individual is entitled to claim the applicable zero bracket amount specified in subsection (z) of section 4 of title I: PROVIDED, That in lieu of claiming the applicable zero bracket amount, an individual may elect to itemize the deductions permissible under this article: PROVIDED, FURTHER, That in the case of separate returns filed by husband and wife, the applicable zero bracket amount

shall be allowed to neither if the net income of one of the spouses is determined by itemizing deductions.";
and

(5) by redesignating paragraphs (11), (14), (15), (16), and (17) as paragraphs (9), (10), (11), (12), and (13), respectively.

(b) Subsection (b) (D.C. Code, sec. 47-1803.3(b)) is redesignated as subsection (d) of section 3, and the following new subsection (b) is added immediately after subsection (a) of section 3:

"(b) In the case of an individual, estate, or trust, deductions allowed under this section shall be the same as the deductions allowed by the Internal Revenue Code of 1954 on Federal individual or fiduciary income tax returns: PROVIDED, HOWEVER, That no deduction may be allowed for the following:

"(1) Income taxes;

"(2) Franchise taxes imposed by this article;

"(3) Carryovers of charitable contributions made prior to January 1, 1982, and included as deductions for Federal income tax purposes;

"(4) Two-earner married couples under section 221 of the Internal Revenue Code of 1954."

Sec. 105. Title IV of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 339; D.C. Code, sec. 47-1804.1) is

amended by adding at the end thereof a new section 7 to read as follows:

"Sec. 7 -

"(a) Fractional Parts of a Dollar.

With respect to any amount required to be shown on a return, document or statement filed under this article, if such amount is other than a whole-dollar amount, either the fractional part of a dollar shall be disregarded unless it amounts to one-half dollar or more, in which case the amount (determined without regard to the fractional part of the dollar) shall be increased by \$1.

New
D.C.Code,
sec. 47-1804.
(1981 ed.)

"(b) Election Not to Use Whole-Dollar Amounts.

Any person making a return, statement or other document shall be allowed to make such return, statement or document without regard to subsection (a).

"(c) Inapplicability to Computation of Amount.

The provisions of subsections (a) and (b) shall not be applicable to items which must be taken into account in making the computations necessary to determine the amount required to be shown on a return, document or statement filed under this article, but shall be applicable only to such final amount."

Sec. 106. Section 2 of Title V of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 341; D.C. Code, sec. 47-1805.2) is amended as follows:

D.C.Code,
sec. 47-1805.
(1981 ed.)

(a) Paragraphs (1) and (2) of subsection (a) (D.C. Code, sec. 47-1805.2(1)(A) & (B)) are amended to read as follows:

"(1) his gross income for the taxable year, if single or married and not living with spouse, exceeds the sum of the personal exemption authorized by subsection (b) of section 151 of the Internal Revenue Code of 1954, as of July 1, 1975, plus the applicable zero bracket amount specified in section 4(z) of Title I.

"(2) his gross income for the taxable year, if married and living with spouse, exceeds the sum of the combined amount of the personal exemptions authorized for the taxpayer and spouse by subsection (b) of section 151 of the Internal Revenue Code of 1954, as of July 1, 1975, plus the applicable zero bracket amount specified in section 4(z) of Title I: PROVIDED, That if such persons elect to file separate returns, the gross income of each spouse exceeds the sum of his or her personal exemption."

(b) Paragraphs (1) and (2) of subsection (b) (D.C. Code, sec. 47-1805.2(2)(A) & (B)) are amended to read as follows:

"(1) every individual, if single, or if married and not living with spouse, for whom he acts, having a gross income for the taxable year in excess of the sum of the personal exemption authorized for the

taxpayer by subsection (b) of section 151 of the Internal Revenue Code of 1954, as of July 1, 1975, plus the applicable zero bracket amount as specified in section 4(z) of Title I.

"(2) every individual, if married and living with spouse, for whom he acts, having a gross income for the taxable year in excess of the sum of the combined personal exemptions authorized for the taxpayer and spouse by subsection (b) of section 151 of the Internal Revenue Code of 1954, as of July 1, 1975, plus the applicable zero bracket amount as specified in section 4(z) of Title I: PROVIDED, That if the fiduciary elects to file a separate return, the income of the taxpayer exceeds the sum of the personal exemption authorized for the taxpayer by subsection (b) of section 151 of the Internal Revenue Code of 1954, as of July 1, 1975."

(c) By adding the following new subsection at the end thereof:

"(h) No person shall engage in or continue to engage in a trade, business or profession subject to taxes under the provisions of this article without first registering to do so. Such registration shall be made in such manner and on such forms as the Mayor shall prescribe and registration shall not be transferable. Whoever engages in a trade, business or profession which is subject to tax under the provisions

of this article without first registering to do so, as required by this section, shall, upon conviction thereof be fined not more than \$500. Such failure to register shall also be subject to a civil penalty of \$50 a day for each day that such failure continues."

Sec. 107. Section 3(a) of Title V of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 342; D.C. Code, sec. 47-1805.3(a)) is amended as follows:

D.C.Code,
sec. 47-1805.
(1981 ed.)

(a) By changing the period at the end thereof to a colon, and

(b) By adding the following proviso clause immediately thereafter: "PROVIDED, HOWEVER, That any return required to be filed, for the preceding year under the provisions of Title VII or Title VIII shall be filed on or before the fifteenth day of March in each year, except that such returns, if made on the basis of a fiscal year, shall be filed on or before the fifteenth day of the third month following the close of such fiscal year."

Sec. 108. Section 4(a) of Title V of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 342; D.C. Code, sec. 47-1805.4(a)) is amended as follows:

D.C.Code,
sec. 47-1805
(1981 ed.)

(a) By changing the period at the end thereof to a colon, and

(b) By adding the following proviso clause

immediately thereafter: "PROVIDED, FURTHER, That nothing in this section shall be construed to prevent public inspection of the application and its related financial documents of an organization that has been granted exemption from taxation under this article. Any inspection permitted under this subsection shall be made at such time and in such manner as the Mayor may prescribe."

Sec. 109. Section 4 of Title VI of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 344; D.C. Code, sec. 47-1806.3) is amended to read as follows:

D.C.Code,
sec. 47-1806.3
(1981 ed.)

"(a) In lieu of the method of computation provided for in section 3 of this title, individuals may elect to compute the tax in accordance with a tax table prescribed by the Mayor for such taxable year, subject to such rules and regulations as the Mayor may prescribe. The amount of tax to be paid under the tax table prescribed by the Mayor shall be consistent with the tax rates provided for in section 3 of this title.

"(b) An individual not living with a husband or wife on the last day of the taxable year, for the purposes of this article, shall be considered as a single person.

"(c) This section shall not apply to any return filed by a fiduciary for an estate or trust or to any married resident living with his or her spouse at any

time during the taxable year where such spouse files a return and computes the tax thereon without regard to this section.

"(d) If a husband and wife living together file separate returns, each shall be treated as a single person for the purposes of this section."

Sec. 110. Section 5(c) of Title VI of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 345; D.C. Code, sec. 47-1806.4(c)) is amended to read as follows:

D.C. Code,
sec. 47-1806
(1981 ed.)

"(c)(1) In the case of a return filed for a full calendar or fiscal year an individual incurring household and dependent care services necessary to engage in gainful employment, and who is allowed a credit under section 44A of the Internal Revenue Code of 1954, there shall be allowed against the tax imposed by this article for the taxable year, an amount equal to thirty percent (30%) of the credit allowed under section 44A of the Internal Revenue Code of 1954.

"(2) In the case of a return filed for a period of less than a full calendar or fiscal year the credit allowed under this subsection shall not exceed six percent (6%) of the employment-related expenses allowed under section 44A of the Internal Revenue Code of 1954 and incurred during the period of residency in the District of Columbia.

"(3) In no event shall the credit allowed

under paragraph (1) or (2) exceed the amount of tax otherwise due without reference to this subsection."

Sec. 111. Section 7 of Title VI of the District of Columbia Income and Franchise Tax Act of 1947, approved August 14, 1974 (88 Stat. 470; D.C. Code, sec. 47-1806.5) is amended as follows:

D.C.Code,
sec. 47-1806.5
(1981 ed.)

(a) Subsection (a) (D.C. Code, sec. 47-1806.5(a)) is amended by striking the figures "\$25" and "\$50" and inserting the figures "\$50" and "\$100" respectively in lieu thereof.

(b) By adding a new subsection (c) at the end thereof to read as follows:

"(c) The credit provided by this section shall not be allowed if the individual has taken a deduction for campaign contributions as an itemized deduction on his District tax return as a result of having itemized such deduction on his Federal tax return."

Sec. 112. Section 8(b) of Title VI of the District of Columbia Income and Franchise Tax Act of 1947, approved September 3, 1974 (88 Stat. 1060; D.C. Code, sec. 47-1806.6(b)) is amended by inserting in paragraph (1)(A) after the phrase "including but not limited to" the phrase "cash distributions from a business or investment entity in which the claimant has an interest,".

D.C.Code,
sec. 47-1806.6
(1981 ed.)

Sec. 113. Section 1 of Title VIII of the District

D.C.Code,
sec. 47-1808.1
(1981 ed.)

of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 345; D.C. Code, sec. 47-1808.1) is amended by inserting after the phrase "engaged in by a corporation" the phrase "(other than a Small Business Corporation as defined in section 1371 of the Internal Revenue Code of 1954)".

Sec. 114. Section 5(c) of Title IX of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 347; D.C. Code, sec. 47-1809.5(3)) is amended to read as follows:

D.C.Code,
sec. 47-1809
(1981 ed.)

"(c) there shall be allowed as a deduction, in lieu of a charitable contribution, any part of the gross income, without limitation, which, pursuant to the terms of the will or deed creating a trust, is during the taxable year paid or permanently set aside for the purposes and in the manner provided in the governing instrument creating the trust."

Sec. 115. Section 5 of Title XII of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 352; D.C. Code, sec. 47-1812.5) is amended by adding at the end thereof the following sentences:

D.C.Code,
sec. 47-1812
(1981 ed.)

"The Mayor may determine the gross income, adjusted gross income, and any itemized deductions necessary to arrive at the taxpayer's proper taxable income. Any assessment made or proposed on the basis of such determinations shall be deemed prima facie

correct. Any assessment, compromise, closing agreement, settlement, adjustment, ruling, or other determination of the individual's, estate's, or trust's income or status for Federal income tax purposes made or proposed by the Internal Revenue Service, or other competent Federal authority, shall not be binding or deemed controlling on the Mayor, the courts, or such taxpayers in determining their taxable income for District income and franchise tax purposes."

Sec. 116. Section 8 of Title XII of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 353; D.C. Code, sec. 47-1812.8) is amended as follows:

D.C.Code,
sec. 47-1812
(1981 ed.)

(a) Subsection (e) (D.C. Code, sec. 47-1812.8(e)) is amended by adding at the end thereof a new paragraph (8) to read as follows:

"(8) An employee shall be entitled to additional withholding exemptions under this subsection with respect to payment of wages in a number determined by dividing by \$750, the excess of

"(A) his estimated itemized deductions,
over

"(B) the applicable zero bracket amount specified in section 4(z) of Title I."

(b) The second sentence of subsection (i) (D.C. Code, sec. 47-1812.8(i)) is amended to read as follows:

"This requirement shall not apply to any

elective officer of the Government of the United States, or any employee on the staff of an elected officer in the legislative branch of the Government of the United States if such employee is a bona fide resident of the state of residence of such elected officer, or any officer of the executive branch of such Government whose appointment to the office held by him was by the President of the United States, and subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President of the United States, or any Justice of the Supreme Court of the United States unless such officers or Justices are domiciled within the District at any time during the taxable year."

Sec. 117. Section 10 of Title XII of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 354; D.C. Code, sec. 47-1812.10) is amended as follows:

D.C.Code,
sec. 47-1812.
(1981 ed.)

(a) Subsection (a) (D.C. Code, sec. 47-1812.10(a)) is amended by striking the phrase "the amount of income taxes" and inserting the phrase "the amount of income or franchise tax, or both," in lieu thereof.

(b) Subsection (d) (D.C. Code, sec. 47-1812.10(d)) is amended by striking the phrase "assessment of any income tax" and inserting the phrase "assessment of any income or franchise tax, or both,"

in lieu thereof.

Sec. 118. Section 11(a) of Title XII of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 355; D.C. Code, sec. 47-1812.11(a)) is amended by striking the phrase "Except as to any deficiency taxes assessed under the provisions of section 5 of this title, where" in the first sentence and inserting the word "Where" in lieu thereof.

D.C.Code,
sec. 47-1812.11
(1981 ed.)

Sec. 119. Section 1(d) of Title V of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 340; D.C. Code, sec. 47-1805.1(d)) is repealed.

D.C.Code,
sec. 47-1805.1(
repealed

TITLE II

Miscellaneous Provisions

Sec. 201. Rules and Regulations. The Mayor may prescribe such rules and regulations as the Mayor deems necessary to carry out the provisions of this act.

Note,
D.C.Code,
sec. 47-1816.1
(1981 ed.)

Sec. 202. Furnishing Copy of Federal Return. For the purpose of determining the liability of any person under this article and the extent of such liability, the Mayor may require the taxpayer to furnish the District with a true and correct copy of such person's Federal income tax return, and a copy of any Federal partnership return with respect to any or all partnerships in which the taxpayer has a proprietary interest, for any taxable year, and a reconciliation of

New
D.C.Code,
sec. 47-1812.17
(1981 ed.)

such return with the taxpayer's District return for such taxable year.

Sec. 203. Severability Clause. If any provision of this act, or the application thereof to any person or circumstances is held to be unconstitutional or beyond the statutory authority of the Council of the District of Columbia, or otherwise invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

Sec. 204. Effect of Repeal or Amendment.

(a) Existing Rights and Liabilities. The repeal or amendment of any provision of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 331; D.C. Code, sec. 47-1801.1 et seq.) as heretofore amended, shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before such repeal or amendment, but all rights and liabilities under such Act shall continue, and may be enforced in the same manner and to the same extent, as if such repeal or amendment had not been made.

New
D.C.Code,
sec. 47-180.
(1981 ed.)


(b) Crimes and Penalties. All offenses committed, and penalties incurred, under any provision of law repealed or amended, may be prosecuted and punished in

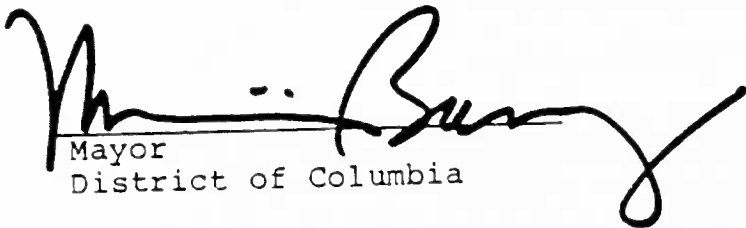
the same manner and with the same effect as if the District of Columbia Individuals, Estates, and Trusts Federal Conformity Tax Act of 1982 had not been enacted.

Sec. 205. Application. The provisions of this act shall take effect for taxable years beginning after December 31, 1981.

Sec. 206. Effective Date. This act shall take effect after a thirty (30)-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) 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, sec. 1-233(c)(1)).

Note,
D.C.Code,
secs. 47-1801
47-1802.1; 47-
1803.2; 47-18
; 47-1804.7;
1805.2; 47-18
; 47-1805.4;
1806.3; 47-18
; 47-1806.5;
1806.6; 47-18
; 47-1812.8;
1812.10; 47-1
11; 47-1812.1
(1981 ed.)


Chairman
Council of the District of Columbia


Mayor
District of Columbia

APPROVED: April 23, 1982



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Four

First Session

DOCKET NO: B 4-148

Item on Consent Calendar

ACTION: Adopted First Reading, 3-9-82

VOICE VOTE: Unanimous

Absent: all present

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. DIXON					KANE					SHACKLETON				
WINTER					MASON					SPAULDING				
CLARKE					MOORE, JR.					WILSON				
CRAWFORD					RAY									
JARVIS					ROLARK									

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

CERTIFICATION OF RECORD

William B. Cunningham
Secretary to the Council

3/24/82
Date

Item on Consent Calendar

ACTION: Adopted Final Reading, 3-23-82

VOICE VOTE: Unanimous

Absent: all present

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. DIXON					KANE					SHACKLETON				
WINTER					MASON					SPAULDING				
CLARKE					MOORE, JR.					WILSON				
CRAWFORD					RAY									
JARVIS					ROLARK									

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

CERTIFICATION OF RECORD

William B. Cunningham
Secretary to the Council

3/24/82
Date

Item on Consent Calendar

ACTION: _____

VOICE VOTE: _____

Absent: _____

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. DIXON					KANE					SHACKLETON				
WINTER					MASON					SPAULDING				
CLARKE					MOORE, JR.					WILSON				
CRAWFORD					RAY									
JARVIS					ROLARK									

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

CERTIFICATION OF RECORD

Secretary to the Council

Date