

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 6-198

"Cigarette Tax Amendment Act of 1986".

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. 6-413 on first and second readings, November 25, 1986 and December 16, 1986, respectively. Following the signature of the Mayor on January 8, 1987, this legislation was assigned Act No. 6-257, published in the January 23, 1987, edition of the D.C. Register, (Vol. 34 page 515) and transmitted to Congress on January 13, 1987 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 6-198, effective February 28, 1987.



DAVID A. CLARKE  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 13,14,15,16,20,21,22,23,26,27,28,29,30

February 2,3,4,5,6,9,10,11,17,18,19,20,23,24,25,26,27

EFFECTIVE DATE FEB 28 1987

AN ACT

D.C. ACT 6 - 2 5 7

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JAN 0 8 1987

To amend the District of Columbia Revenue Act of 1949 to increase the tax imposed on cigarettes to 0.85 cents per individual cigarette.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Cigarette Tax Amendment Act of 1986".

Sec. 2. Title VI of the District of Columbia Revenue Act of 1949, approved May 27, 1949 (63 Stat. 137; D.C. Code, sec. 47-2401 et seq.), is amended as follows:

(a) Section 603(a) (D.C. Code, sec. 47-2402(a)) is amended by striking the number "0.65" and inserting the number "0.85" in its place.

D.C. Code, sec. 47-2402 (1987 supp.)

(b) A new section 618 is amended to read as follows:

"Sec. 618. (a) Any wholesaler, retailer, or vending machine operator licensed under section 605(b) who has purchased any cigarette tax stamps, affixed to a cigarette package or otherwise, prior to the effective date provided for in section 3(b) of the Cigarette Tax Amendment Act of 1986 ("effective date") or that are otherwise held on the

effective date shall:

"(1) Pay to the Mayor, in accordance with paragraph (2) of this subsection, an amount equal to the difference between the amount of tax represented by cigarette tax stamps purchased prior to the effective date and held on the effective date and the amount of tax that an equal number of cigarette tax stamps would represent if purchased on the effective date;

"(2) File with the Mayor, within 20 days after the effective date, on a form to be prescribed by the Mayor, a statement showing the number of cigarette tax stamps held by him or her as of the effective date and pay to the Mayor the amount specified in paragraph (1) of this subsection; and

"(3) Keep and preserve for the 12 month period immediately following the effective date the inventories and other records that form the basis for the information furnished to the Mayor under paragraph (2) of this subsection.

"(b) For the purposes of this section, a tax stamp shall be considered to be held by a wholesaler, retailer, or vending machine operator:

"(1) If title is passed to the wholesaler, retailer, or vending machine operator, whether or not delivery to him or her has been made; and

"(2) If title has not at any time been transferred to any person other than a wholesaler, retailer, or vending machine operator.


"(c) Any violations of this section shall be punishable as provided in section 615.

"(d) Prosecutions under this section shall be brought on information in the Superior Court of the District of Columbia by the Corporation Counsel."

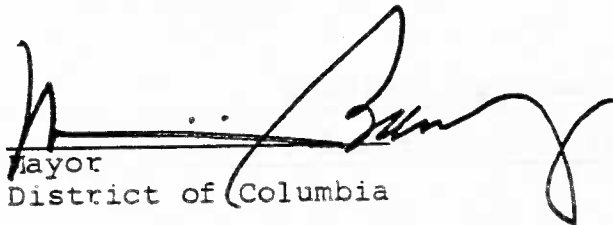
Sec. 3(a). Except as provided in subsection (b), this act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(1) of 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)).

(b) The provisions of section 2 shall not operate before the 1st day of the 1st month that begins more than 30 days after the date this act becomes effective.

Note, D.C. Code  
sec. 47-2402  
(1987 supp.)



Chairman  
Council of the District of Columbia



Mayor  
District of Columbia

Approved: 1-8-87



**COUNCIL OF THE DISTRICT OF COLUMBIA**  
**Council Period Six — Second Session**

**RECORD OF OFFICIAL COUNCIL VOTE**

DOCKET NO: B6-413

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 11-25-86

VOICE VOTE: Unanimous

Recorded vote on request

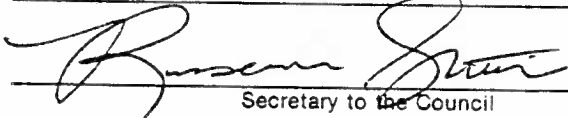
Absent: Spaulding, Schwartz and Crawford

ROLL CALL VOTE: — RESULT \_\_\_\_\_

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. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

  
 Secretary to the Council

12/22/86  
 Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 12-16-86

VOICE VOTE: By Majority, Members Schwartz and Crawford voted no

Recorded vote on request

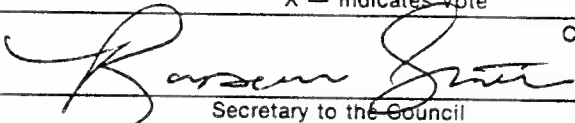
Absent: all present

ROLL CALL VOTE: — RESULT \_\_\_\_\_

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. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

  
 Secretary to the Council

12/20/86  
 Date

Item on Consent Calendar

ACTION & DATE: \_\_\_\_\_

VOICE VOTE: \_\_\_\_\_

Recorded vote on request

Absent: \_\_\_\_\_

ROLL CALL VOTE: — RESULT \_\_\_\_\_

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. CLARKE					MASON					SPAULDING				
SMITH, JR.					RAY					WILSON				
CRAWFORD					ROLARK					WINTER				
JARVIS					SCHWARTZ									
KANE					SHACKLETON									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

Secretary to the Council

Date