#### COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 7-121

"Vendors Regulation Amendment Act of 1988".

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. 7-303 on first and second readings, March 1, 1988, and March 15, 1988, respectively. Following the signature of the Mayor on March 31, 1988, this legislation was assigned Act No. 7-167, published in the April 15, 1988, edition of the <u>D.C. Register</u>, (Vol. 35 page 2695) and transmitted to Congress on April 7, 1988 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 7-121, effective May 21, 1988.

DAVID A. CLARKE Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

April 11,12,13,14,15,18,19,20,21,22,25,26,27,28,29

May 2,3,4,5,6,9,10,11,12,13,16,17,18,19,20

AN ACT

# B.C. ACT 7 - 167

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

## MAR 3 1 1988

To amend A Regulation Governing Vending Businesses in Public Space to establish a uniform bond and prepayment with surety approved by the Mayor requirement; and to amend the District of Columbia Sales Tax Act and the District of Columbia Revenue Act of 1937 to provide for the payment of interest on the refund of the required prepayment.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Vendors Regulation Amendment Act of 1988".

- Sec. 2. A Regulation Governing Vending Businesses in Public Space, issued December 13, 1974 (Reg. 74-39; 24 DCMR), as amended by the District of Columbia Revenue Act of 1984, effective September 26, 1984 (D.C. Law 5-113; 24 DCMR), is amended as follows:
  - (a) Section 4 (24 DCNR 599.1) is amended as follows:

(1) By changing the definition of "Surety approved by the Mayor" to read as follows:

"Surety approved by the Mayor - includes prepayments of the amounts described in sections 26a(b) and (d).";

- (2) By striking the definition of "Base year" in its entirety; and
- (3) By striking the definition of "New Vendor" in its entirety.
- (b) Section 7(b)(5)(iii) (24 DCNR 503.7) is amended to D.C. read as follows:

"(iii) No certificate of registration shall be issued until the applicant has filed with the Mayor a bond, prepayment with surety appproved by the Mayor, or certificate of good standing according to section 26a.".

(c) Section 26a (24 DCMR 524) is amended to read as follows:

"Sec. 26a. Vendors' bond requirements.

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- "(a) No certificate of registration shall be issued until the applicant has filed with the Mayor a bond or prepayment with surety approved by the Mayor or has been issued a certificate of good standing as provided in subsection (c) of this section.
- "(b)(1) Except as otherwise provided in this subsection, the bond or prepayment with surety approved by the Mayor shall be \$1,000.
- "(2) The bond or prepayment with surety approved by the Mayor shall be at least \$1,000, but not more than \$25,000, for vending at any special event. To determine the amount of the bond or prepayment with surety approved by the Mayor for a special event, the applicant shall submit to the Mayor before the date of the special event a complete and accurate list of all articles, merchandise, or food to be sold at the event on a form prescribed by the Mayor.
- "(3) The provisions of this subsection shall not apply before the 1st day of the 1st month that begins more than 30 days after the effective date of the Vendors Regulation Amendment Act of 1988.
- "(c) The District of Columbia Department of Finance and Revenue shall issue a certificate of good standing to any vendor who qualifies for a certificate of good standing.
- "(d)(1) The Mayor shall retain the bond or prepayment with surety approved by the Mayor required by this section, until the Mayor has determined that the vendor:
- "(A) Has filed all required sales tax returns and paid all sales tax due for a period of 5 years from the date of issuance of the vendor's certificate of registration; or
- "(B) Has been issued a certificate of good standing, has ceased business, and has surrendered the vending license.
- "(2) As a condition for releasing the bond or prepayment with surety approved by the Mayor, the Mayor may request any records considered necessary to determine whether the vendor is in arrears of a District of Columbia tax.
- "(3) Upon the release of the bond or prepayment with surety approved by the Mayor, in accordance with subsection 140(d) of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 120; D.C. Code, sec. 47-2020(d)), the vendor shall be allowed and paid interest at the rate of 6% per annum for the period of time the bond or prepayment with surety approved by the Mayor was held by the Mayor, except that no interest shall accrue after 6 years from the date the vendor filed with the Mayor the bond or prepayment with surety approved by the Mayor.".

Sec. 3. Section 14(c) of Title IX of the District of Columbia Revenue Act of 1937, approved July 10, 1952 (66 Stat. 546; D.C. Code, sec. 47-3310(c)), is amended to read as follows:

D.C. Code, sec. 47-3310 (1988 supp.)

- "(c) Any other provision of law to the contrary notwithstanding, if it is determined by the Nayor or by the Superior Court that there has been an overpayment of any tax, whether as a deficiency or otherwise, interest shall be allowed and paid on the overpayment at the rate of 6% per annum from the date the overpayment was paid until the date of refund except:
- "(1) Interest shall be allowed and paid only from the date of filing a claim for refund or a petition to the Superior Court, as the case may be, on that part of any overpayment that was not assessed and then paid as a deficiency or as additional tax; and
- "(2) Interest shall be allowed and paid only up to 6 years from the date the vendor filed with the Mayor the bond or prepayment with surety approved by the Nayor on that part of any overpayment that was a bond or prepayment with surety approved by the Mayor, as required in section 26a(d)(1) of A Regulation Coverning Vending Businesses in Public Space, issued December 13, 1974 (Reg. 74-39; 24 DCMR 524).".

Sec. 4. Subsection 140 of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 120; D.C. Code, sec. 47-2020), is amended as follows:

D.C. Code, sec. 47-2020 (1988 supp.)

- (A) Subsection (a) is amended by striking the word "Any" and inserting the phrase "Except as provided in subsection (d) of this section, any".
- (B) A new subsection (d) is added to read as follows:
- "(d) Refunds of bonds or prepayments with surety approved by the Mayor authorized in accordance with section 26a(d)(1) of A Regulation Governing Vending Businesses in Public Space, issued December 13, 1974 (Reg. 74-39; 24 DCMR 524), shall be made if application under oath is filed with the Mayor within 6 years from the date the vendor filed with the Mayor the bond or prepayment with surety approved by the Mayor.".
- Sec. 5. 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)).

Chairman

Council of the District of Columbia

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District of Columbia

APPROVED: March 31, 1988



# COUNCIL OF THE DISTRICT OF COLUMBIA Council Period Seven

# RECORD OF OFFICIAL COUNCIL VOTE

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