

COUNCIL OF THE DISTRICT OF COLUMBIA

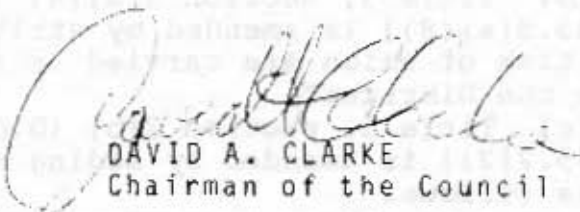
NOTICE

D.C. LAW 7-141

"District of Columbia Income and Franchise Tax
Conformity 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. 7-445 on first and second readings, June 14, 1988, and June 28, 1988, respectively. Following the signature of the Mayor on June 30, 1988, this legislation was assigned Act No. 7-193, published in the July 15, 1988, edition of the D.C. Register, (Vol. 35 page 5398) and transmitted to Congress on July 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 7-141, effective September 21, 1988.


DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

July 7,8,11,12,13,14,25,26,27,28,29

August 1,2,3,4,5,8,9,10,11

September 7,8,9,12,13,14,15,16,19,20

D.C. LAW 7 - 141
EFFECTIVE DATE SEP 21 1988

Enrolled Original

AN ACT

D.C. ACT 7 - 193

Codification,
District of Columbia
Code
(1989 Supplement)

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUN 30 1988

To amend the District of Columbia Income and Franchise Tax Act of 1947 to amend the definition of Internal Revenue Code of 1986 to provide for continued conformity, on a limited basis, to federal income tax and to make certain clarifying amendments.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Income and Franchise Tax Conformity Amendment Act of 1988".

Sec. 2. 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.), is amended as follows:

(a) Title 1, section 4 (bb-1) (D.C. Code, sec. 47-1801.4 (28-1)) is amended to read as follows: Section 47-1801.4

"(bb-1) The term "Internal Revenue Code of 1986" means the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. 1 et seq.), as amended through December 22, 1987."

(b) Title 3, section 3(a)(8) (D.C. Code, sec. 47-1803.3(a)(8)) is amended by striking the phrase "the activities of which are carried on to a substantial extent within the District". Section 47-1803.3

(c) Title 5, section 2(b) (D.C. Code, sec. 47-1805.2(2)) is amended by adding a new paragraph (4) to read as follows: Section 47-1805.2

"(4) Every trust for which he or she acts, the gross income of which for the taxable year is \$100 or over."

(d) Title 12, section 8(b)(1)(C) (D.C. Code, sec. 47-1812.8(b)(1)(C)) is repealed. Section 47-1812.8

(e) Title 12, section 8(e)(8)(A) (D.C. Code, sec. 47-1812.8(e)(8)(A)) is amended by striking the word "or" after the semicolon and inserting the word "over" in its place. Section 47-1812.8

(f) Title 12, section 11(c)(2) (D.C. Code, sec. 47-1812.11(c)(2)) is amended to read as follows:

Section
47-1812.11

"(2) Presumption as to date of payment.-- For the purposes of this section:

"(A) Any tax actually deducted and withheld at the source during any calendar year under this article shall, in respect to the recipient of the income, be deemed to have been paid on the 15th day of the 4th month following the close of the taxable year with respect to which the tax is allowable as a credit under this article.

"(B) Any amount paid as estimated taxes prior to the 15th day of the 3rd month following the close of the taxable year in the case of corporations and prior to the 15th day of the 4th month following the close of the taxable year in the case of individuals and unincorporated businesses, shall be deemed to have been paid on the 15th day of the 3rd or 4th month, as the case may be."

(g) Title 12, section 16 (D.C. Code, sec. 47-1812.16) is amended to read as follows:

Section 47-1812.

"Sec. 16. The taxes provided under this article shall be collected by the Mayor."

(h) Title 13, section 4 (D.C. Code, sec. 47-1813.4) is amended as follows:

Section 47-1813.

(1) Subsection (a)(1) is amended by striking the phrase "at the rate interest shall be collected".

(2) Subsection (a)(2) is amended by striking the phrase "interest at the rate".

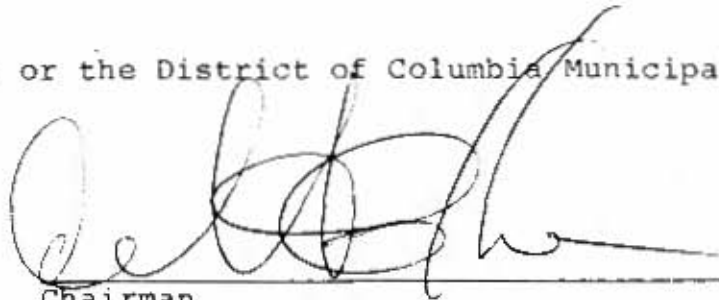
(3) Subsection (b) is amended by striking the phrase "at the rate interest".

(i) Title 13, section 5 (D.C. Code, sec. 47-1813.5) is amended by striking the phrase "one and one-fourth" and inserting the phrase "one and one-half" in its place.

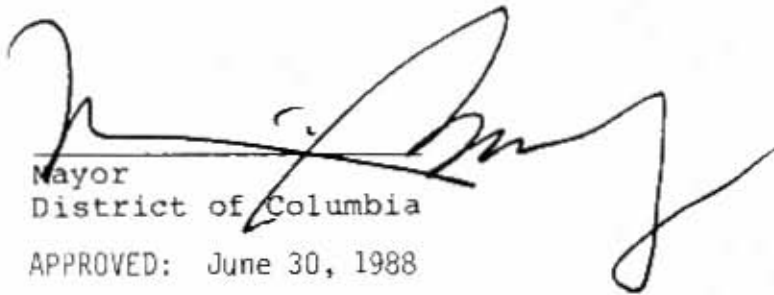
Section 47-1813.

Sec. 3. 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)), and publication in either the District of Columbia Register, the District of Columbia

Statutes-at-Large, or the District of Columbia Municipal Regulations.



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: June 30, 1988



COUNCIL OF THE DISTRICT OF COLUMBIA
Council Period Seven

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: B7-445

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 6-14-88

VOICE VOTE: Approved

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					NATHANSON					THOMAS SR.				
CRAWFORD					RAY					WILSON				
JARVIS					ROLARK					WINTER				
KANE					SCHWARTZ									
MASON					SMITH, JR.									

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

CERTIFICATION RECORD

Russell S. Jones
Secretary to the Council

6-29-88
Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 6-28-88

VOICE VOTE: Approved

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					NATHANSON					THOMAS, SR.				
CRAWFORD					RAY					WILSON				
JARVIS					ROLARK					WINTER				
KANE					SCHWARTZ									
MASON					SMITH, JR.									

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

CERTIFICATION RECORD

Russell S. Jones
Secretary to the Council

6-29-88
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					NATHANSON					THOMAS, SR.				
CRAWFORD					RAY					WILSON				
JARVIS					ROLARK					WINTER				
KANE					SCHWARTZ									
MASON					SMITH, JR.									

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

CERTIFICATION RECORD