

AN ACT

*Codification
District of
Columbia
Official Code*

2001 Edition

2004 Winter
Supp.

West Group
Publisher

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on a temporary basis, section 47-2005(7) of the District of Columbia Official Code to exempt from sales taxation goods sold at certain charity auctions, not more than 5 times a year, by a nonprofit organization incorporated and providing a benefit in the District of Columbia.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Charity Auction Sales Tax Exemption Temporary Act of 2003".

Sec. 2. Section 47-2005(7) of the District of Columbia Official Code is amended as follows:

Note,
§ 47-2005

(1) The existing text is re-designated as subparagraph (A).

(2) A new subparagraph (B) is added to read as follows:

“(B) Casual and isolated sales at a charity auction or other fundraising activity not held more than 5 times a year by a nonprofit organization incorporated in the District of Columbia; provided, that the proceeds of the auction or other activity is solely for charitable purposes providing a benefit in the District of Columbia.”.

Sec. 3. Fiscal impact statement.

The Council adopts the attached fiscal impact statement as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. Effective date.

(a) This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved

ENROLLED ORIGINAL

December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.

Chairman
Council of the District of Columbia

Mayor
District of Columbia