

COUNCIL OF THE DISTRICT OF COLUMBIA

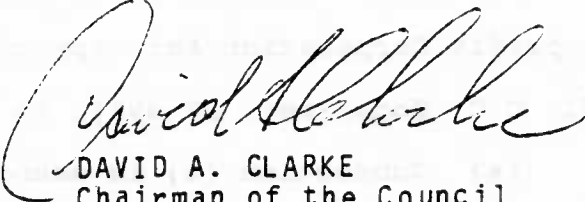
NOTICE

D.C. LAW 5-113

"District of Columbia Revenue Act of 1984".

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. 5-370 on first and second readings, June 26, 1984 and July 10, 1984, respectively. Following the signature of the Mayor on July 13, 1984, this legislation was assigned Act No. 5-164, published in the August 10, 1984 edition of the D.C. Register, (Vol. 31 page 3974) and transmitted to Congress July 19, 1984 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 5-113, effective September 26, 1984.



DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

July	23,24,25,26,27,30,31
August	1,2,3,6,7,8,9,10
September	5,6,7,10,11,12,13,14,17,18,19,20,21,24,25

D.C. LAW 5 - 113

AN ACT

EFFECTIVE DATE SEP 26 1984

D.C. ACT 5-164

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUL 13 1984

To amend An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, the District of Columbia Revenue Act of 1937, the District of Columbia Revenue Act of 1949, the District of Columbia Business Corporation Act, the District of Columbia Nonprofit Corporation Act, the Hotel Occupancy and Surtax on Corporations and Unincorporated Business Tax Act of 1977, A Regulation Governing Vending Business in Public Space, Sub-surface Space Rental Rate, and Surface Space Rental Rate to enhance the revenues of the District of Columbia.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Revenue Act of 1984".

Title 1 Amendments to Nonprofit Corporation and Business Corporation Acts

Sec. 101. Section 92 of the District of Columbia Nonprofit Corporation Act, approved August 6, 1962 (76 Stat. 301; D.C. Code, sec. 29-593), is amended as follows:

D.C. Code,
sec. 29-59
(1985 supp

(a) Subsection (o) is amended by striking the word "including" and inserting the word "excluding" in its place.

(b) By adding a new subsection to read as follows:

"(r-1) Filing an annual report of a domestic or foreign corporation, \$25;"

Sec. 102. Section 121 of the District of Columbia

D.C. Code,
sec. 29-
399.22
(1985 supp

Business Corporation Act, approved June 8, 1954 (68 Stat. 229; D.C. Code, sec. 29-399.22), is amended as follows:

(a) Subsection (d) is amended by striking "25" and inserting "50" in its place.

(b) Subsection (e) is amended to read as follows:

"(1) Each domestic corporation organized, incorporated or reincorporated under the provisions of this Act shall pay an annual report fee based upon the amount of its total authorized capital on the 15th day of March immediately preceding the date the annual report will be due. The amount of the annual report fee shall be as follows:

"(A) where the total authorized capital stock is less than \$25,000, \$25;

"(B) where the total authorized capital stock is more than \$24,999.99 and less than \$100,000.01, \$50;

"(C) where the total authorized capital stock is more than \$100,000 and less than \$300,000.01, \$100;

"(D) where the total authorized capital stock is more than \$300,000 and less than \$500,000.01, \$200;

"(E) where the total authorized capital stock is more than \$500,000 and less than \$1,000,000.01, \$300; and

"(F) for each \$1,000,000 of authorized capital stock in excess of the first \$1,000,000 of authorized capital stock, \$125.

"(2) For the purpose of determining the amount of

the annual report fee established in this subsection, shares without a par value shall be regarded as having a par value of \$100 each."

Title 2 Amendments to Sales and Use Tax

Sec. 201. The District of Columbia Revenue Act of 1949, approved May 27, 1949 (63 Stat. 112; D.C. Code, sec. 47-2001 et seq.), is amended as follows:

(a) Section 114(a)(1) (D.C. Code, sec. 47-2001(n)(1)(A)) is amended to read as follows:

D.C. Code,
sec. 47-2001
(1985 supp.)

"(A) Food or drink served, prepared for immediate consumption, or sold in or by restaurants, lunch counters, cafeterias, hotels, snack bars, caterers, boarding houses, carryout shops, or other like places of business, and food or drink sold ready for immediate consumption from carts, motor vehicles, or any other form of vehicle. Hot or cold sandwiches are considered prepared foods."

"(E) Food or drink when sold from vending machines."

(b) Section 125(3)(A) (D.C. Code, sec. 47-2002(3)(A)) is amended to read as follows:

D.C. Code,
47-2002
(1985 supp.)

"food or drink prepared for immediate consumption, or sold as described in section 114(a)(1)(A) of this title;"

(c) Section 125(4) (D.C. Code, sec. 47-2002(4)) is repealed.

D.C. Code,
47-2002
(1985 supp.)

(d) Section 114(b)(5) (D.C. Code, sec. 47-2001(n)(2)(E)) is amended by inserting the letter "(A)" after the figure "(1)".

D.C. Code,
47-2001
(1985 supp.)

(e) Section 212(3)(A) (D.C. Code, sec. 47-2202(3)(A)) is amended to read as follows:

D.C. Code,
47-2202
(1985 supp.)

"food or drink served, prepared for immediate consumption or sold as described in section 114(a)(1)(A) of title I;".

(f) Section 212(4) (D.C. Code, sec. 47-2202(4)) is repealed.

D.C. Code, sec
47-2002
(1985 supp.)

Sec. 202. Section 201 shall take effect October 1, 1984.

Note, D.C. Code
secs. 47-2001,
-2002, & -2202
(1985 supp.)

Title 3 Amendments to Income and Franchise Tax

Sec. 301. Section 305 of the Hotel Occupancy and Surtax on Corporation and Unincorporated Business Tax Act of 1977, effective March 16, 1978 (D.C. Law 2-58; D.C. Code, sec. 47-3215), is amended by striking the phrase, "no more than fifty percent (50%)" and inserting the phrase "up to one hundred percent (100%)" in its place.

D.C. Code, sec
47-3215
(1985 supp.)

Sec. 302. The District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 328; D.C. Code, sec. 47-1801.1 et seq.), is amended as follows:

(a) Title VII (D.C. Code, sec. 47-1807.1 et seq.) is amended as follows:

(1) Sections 1 and 2 (D.C. Code, secs. 47-1807.1 and 1807.2) are amended to read as follows:

D.C. Code, sec
47-1807.1
(1985 supp.)

"Sec. 1. DEFINITIONS. --- For purposes of this title, the words:

"(a) 'corporation' shall, for taxable years beginning after December 31, 1980, include financial institutions.

"(b) 'taxable income' mean the amount of net income derived from sources within the District within the meaning

of title X of this article.

"(c) 'taxable period' mean a taxable year or a portion of a taxable year occurring after September 30, 1984.

"SEC. 2. IMPOSITION OF TAX.---

D.C. Code, se
1-1807.2
(1985 supp.)

"(a) Except as exempted under title II, for the privilege of carrying on or engaging in any trade or business within the District and of receiving income from sources within the District, there is levied:

"(1) for 1 taxable year beginning after December 31, 1974, a tax at the rate of 12 per centum upon the taxable income of every corporation, whether domestic or foreign;

"(2) for the taxable years beginning after December 31, 1975, a tax at the rate of 9 per centum upon the taxable income of every corporation, whether domestic or foreign, except that, effective October 1, 1984, the rate of tax shall be 10 per centum upon the taxable income for any taxable period; and

"(3) for the taxable years beginning after December 31, 1975, a surtax at the rate of 10 per centum of the tax determined under paragraph (2) of this subsection, except that for any taxable period after September 30, 1984, the rate of surtax shall be 5 per centum of the tax determined under paragraph (2).

"(b) The minimum tax payable under this section shall be \$100. Corporations or financial institutions including International Banking Facilities shall not be exempt from the minimum tax payable under this section even if the

business or source income is exempt under other provisions of this article.

"(c) The taxes imposed by this section shall, during the 3 tax years beginning after June 30, 1981, be subject to the transition rules provided in title III of the District of Columbia Financial Institutions Tax Act of 1980, effective September 13, 1980 (D.C. Law 3-95; D.C. Code, sec. 47-2508)."

(2) Section 3 (D.C. Code, sec. 47-1807.3) is repealed.

Repeal,
D.C. Code, sec
47-1807.3
(1985 supp.)

(b) Title VIII (D.C. Code, sec. 47-1808.1 et seq .) is amended as follows:

(1) Section 2 (D.C. Code, sec. 47.1808.2) is amended to read as follows:

D.C. Code, sec
47-1808.2
(1985 supp.)

"For purposes of this title, the words

"(a) 'taxable income' mean the amount of net income derived from sources within the District, within the meaning of title X, in excess of the exemption granted under section 4.

"(b) 'taxable period' mean a taxable year, or a portion of a taxable year, occurring after September 30, 1984."

(2) Section 3 (D.C. Code, sec. 47.1808.3) is amended to read as follows:

D.C. Code, sec
47-1808.3
(1985 supp.)

"(a) Except as exempted under title II, for the privilege of carrying on or engaging in any trade or business within the District and of receiving income from sources within the District, there is levied:

"(1) for one taxable year beginning after

December 31, 1974, a tax at the rate of 12 per centum upon the taxable income of every unincorporated business, whether domestic or foreign;

"(2) for the taxable years beginning after December 31, 1975, a tax at the rate of 9 per centum upon the taxable income of every unincorporated business, whether domestic or foreign, except that, effective October 1, 1984, the rate of tax shall be 10 per centum upon the taxable income for any taxable period; and

"(3) for the taxable years beginning after December 31, 1975, a surtax at the rate of 10 per centum of the tax determined under paragraph (2), except that for any taxable period after September 30, 1984, the rate of surtax shall be 5 per centum of the tax determined under paragraph (2).

"(b) The minimum tax payable under this section shall be \$100."

(c) Section 14(b)(2)(A) of title XII (D.C. Code, sec. 47-1812.14(b)(1)(B)(i)) is amended by striking the 2 phrases "80 per centum" and inserting the phrase "90 per centum" in their places.

D.C. Code, sec.
47-1812.14
(1985 supp.)

(d) Section 1(d) of title XIII (D.C. Code, sec. 47-1813.1(d)) is amended by adding after the phrase "80 per centum of the tax" the phrase "imposed under section 3 of title VI of this article".

D.C. Code, sec.
47-1813.1
(1985 supp.)

Sec. 303. Section 302(c) and (d) shall apply to payments due after December 31, 1984.

Note, D.C. Co.
secs. 47-1812
& -1813.1
(1985 supp.)

Title 4 Insurance Retaliatory Tax

Sec. 401. Title 2 of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 676; D.C. Code, sec. 47-2601 et seq.), is amended by redesignating sections 1 through 7 to be sections 3 through 9, by redesignating section 8 to be section 11, and by adding new sections 1, 2, 10, and 12, so that title 2 is amended to read as follows:

"SEC. 1. Definitions. "For the purposes of this title, the term:

New, D.C. Code
sec. 47-2601
(1985 supp.)

"(1) 'Alien' means organized under the laws of any country other than the United States or a territory or insular possession of the United States.

"(2) 'District' means the District of Columbia.

"(3) 'Domestic' means organized under the laws of the District of Columbia or under federal legislation.

"(4) 'Foreign' means organized under the laws of any state of the United States, or of any territory or insular possession of the United States.

"(5) 'Foreign country' means a country where an insurer, not organized under the laws of the United States, is organized or formally located.

"(6) 'Mayor' means the Mayor of the District of Columbia.

"(7) 'Net premium receipts' or 'consideration received' means gross premiums or consideration received less the sum of the following:

"(A) premiums received for reinsurance assumed and consideration returned on contracts not taken or

cancelled; and

"(B) dividends paid in cash or used by policyholders to pay renewal premiums.

"(8) 'State' means the Commonwealth of Puerto Rico, a state in the United States of America, or a United States possession or territory other than the District of Columbia.

"SEC. 2. Except for insurers organized under the laws of Canada, the domicile of an insurer organized or formally located in a foreign country shall be the insurer's principal place of business in the United States of America. The domicile of a Canadian insurer shall be the Canadian province where the insurer's headquarters are located.

New, D.C. Code
sec. 47-2602
(1985 supp.)

"SEC. 3. On and after the 1st day of September 1937, every domestic, foreign, or alien company organized as a stock, mutual, reciprocal, Lloyd's fraternal, or any other type of insurance company or association, before issuing contracts of insurance against loss of life or health, or by fire, marine, accident, casualty, fidelity and surety, title guaranty, or other hazard not contrary to public policy, shall obtain from the Superintendent of Insurance of the District of Columbia an annual license or certificate of authority, upon payment of a fee of \$100 per year or fraction thereof to the District of Columbia and collected by the Superintendent of Insurance. All licenses for insurance companies who may apply for permission to do business in the District of Columbia shall date from the 1st of the month in which application is made, and expire on the

D.C. Code, sec
47-2601
redesignated
sec. 47-2603
and amended
(1985 supp.)

Note, D.C. Code
sec. 35-102
(1985 supp.)

30th day of April following.

"SEC. 4. Any such company issuing contracts of insurance in the District of Columbia, without first having obtained license or certificate of authority from the Superintendent of Insurance so to do, shall upon conviction be subject to a fine of \$100 per day for each day it shall engage in business without such license or certificate of authority.

D.C. Code,
sec. 47-2602
redesignated a
sec. 47-2604
and amended
(1985 supp.)

"SEC. 5. All prosecutions for violations of this chapter shall be in the Superior Court of the District of Columbia by the Corporation Counsel of the District of Columbia or any of his assistants.

D.C. Code,
sec. 47-2603
redesignated a
sec. 47-2605
and amended
Note, D.C. Cod
sec. 23-101
(1985 supp.)

"SEC. 6. Each of such companies shall file an annual statement, in the form prescribed by the Superintendent, before March 1 of each year, of its operations for the year ending December 31 immediately preceeding. Such statement shall be verified by oath of the president and secretary or in their absence by 2 other principal officers. The fee for filing said statement shall be \$50 and payment thereof shall be collected by the Superintendent and made payable to the District of Columbia.

D.C. Code,
sec. 47-2604
redesignated a
sec. 47-2606
and amended
(1985 suppl)

"SEC. 7. If any such company shall fail to file the annual statement herein required, the Superintendent of Insurance may thereupon revoke its license or certificate of authority to transact business in the District of Columbia.

D.C. Code,
sec. 47-2605
redesignated a
sec. 47-2607
and amended
(1985 supp.)

"SEC. 8. (a)(1) All such companies, including companies which issue annuity contracts, shall also pay to the District of Columbia, for each calendar year, a sum of

D.C. Code,
sec. 47-2606
redesignated a
sec. 47-2608
and amended
Note, D.C. Cod
sec. 35-1401
(1985 supp.)

money as taxes equal to 2 percent of their policy and membership fees and net premium receipts or consideration received in such calendar year on all insurance and annuity contracts on risks in the District of Columbia. Such tax shall be in lieu of all other taxes except:

"(A) Taxes upon real estate; and

"(B) Fees and charges provided for by the insurance laws of the District including amendments made to such laws by this chapter.

"(2) Net premium receipts or consideration received means gross premiums or consideration received less the sum of the following:

"(A) Premiums received for reinsurance assumed and premiums or consideration returned on policies or contracts canceled or not taken.

"(B) Dividends paid in cash or used by the policyholders in payment of renewal premiums.

"(3) Nothing contained in this section or in sections 3 or 9 shall apply with respect to marine insurance written within the said District and reported, taxed, and licensed under An Act To regulate marine insurance in the District of Columbia, and for other purposes, approved March 4, 1922 (42 Stat. 401; D.C. Code, sec. 35-1401 et seq.).

(b)(1) The tax imposed by subsection (a) of this section shall, for each calendar year prior to calendar year 1977, be paid before the 1st day of March of the next succeeding calendar year.

"(2) Except as provided in subsection (b)(3) of

this section, the tax imposed for calendar year 1977 and for each calendar year thereafter shall be paid in 3 installments on or before the 1st day of the months of May, July and September of the calendar year in which the income to be taxed is received. Each installment shall be an amount equal to at least 25 percent of the total tax liability determined for the preceding calendar year. In accordance with rules prescribed by the Mayor, each company shall determine its total tax liability for each calendar year and pay the remainder, if any, on or before the first day of March following the close of each calendar year. Overpayments of tax may be refunded to the company or credited to the company's next installment payment, at the election of the company.

"(3) The installment payment provision of subsection (b)(2) shall not apply in the case of any company having a tax liability for the preceding calendar year less than \$2,000. In such cases the tax shall be paid on or before the 1st day of March following the close of the calendar year.

"(c) The certificate of authority of any company may be revoked for failure to pay the tax required by this chapter.

"SEC. 9. If any such company shall fail to pay the tax herein required, it shall be liable to the District of Columbia for the amount thereof, and in addition thereof a penalty of 8 per centum per month thereafter until paid.

D.C. Code,
sec. 47-2607
redesignated as
sec. 47-2609
and amended
Note, D.C. Code
sec. 35-105
(1985 supp.)

"SEC. 10. (a)(1) When a state or foreign country

charges domestic companies aggregate taxes and fees which exceed the aggregate taxes and fees that the District charges under the same circumstances, then the Mayor may charge, in retaliation, the same taxes and fees to companies of the state or the foreign country when the companies are within the taxing jurisdiction of the District.

New, D.C. Code
sec. 47-2610
(1985 supp.)
Note, D.C. Code
sec. 35-105
(1985 supp.)

"(2) When a state or a foreign country charges fines, deposits, or establishes obligations, or the restrictions which the District establishes under the same circumstances, then the Mayor may establish, in retaliation, the same fines, deposits, obligations, or restrictions for companies of the state or the foreign country when the companies are within the jurisdiction of the District.

"(b) Subsection (a) shall not apply to the following:

"(1) personal income taxes;

"(2) ad valorem taxes on real or personal property; and

"(3) special assessments charged by a state in connection with insurance, other than property insurance.

"(c) The Mayor shall consider the amount of real and personal property taxes deducted from the taxes charged against a domestic company by a foreign jurisdiction when the Mayor determines the propriety and the extent of the retaliatory charges described in subsection (a).

"SEC. 11. Nothing contained in this chapter shall apply to any relief association, not conducted for profit, composed solely of officers and enlisted men of the United States Army, Navy, or Air Force, or solely of employees of

D.C. Code,
sec. 47-2608
redesignated a
sec. 47-2611
and amended
(1985 supp.)

any other branch of the United States government service or solely of employees of the District of Columbia government, or solely of employees of any individual, company, firm, or corporation or to any fraternal organization which issues contracts of insurance exclusively to its own members.

"SEC. 12. The Mayor shall issue rules to implement the provisions of this title pursuant to title 1 of the District of Columbia Administrative Procedures Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code, sec. 1-1501 et seq.)".

Note, D.C. Code secs. 47-2601 to -2611 (1985 supp.)

Sec. 402. Section 401 shall apply to payments due after the effective date of this act as if the section had become effective January 1, 1984.

Note, D.C. Code secs. 47-2601 to -2611 (1985 supp.)

Title 5 Vendor Ordinances

Sec. 501. Paragraph 36 of section 7 of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat. 627; D.C. Code, sec. 47-2834), is amended to read as follows:

D.C. Code, sec 47-2834
Note, 24 D.C.M.R. (1985 supp.)

"Except to sell newspapers sold at large and not sold from a fixed location, no person shall sell anything upon the public streets or from public space in the District of Columbia without a license under this paragraph, unless the person sells at the several markets only the produce they have raised, or unless the person is less than eighteen years old and has a valid work permit or street trade badge issued by the Board of Education of the District of Columbia. Persons licensed under this paragraph shall be

vendors designated, and required to pay a license fee, as follows:

"Class A, for people who vend food from public space, but not from door to door, \$130 per annum;

"Class A Temporary, for people who vend food from public space, but not from door to door, for a period of not more than five days, \$55 per period;

"Class B, for people who vend merchandise other than food from public space, but not from door to door, \$106 per annum;

"Class B Temporary, for people who vend merchandise other than food from public space, but not from door to door, for a period of not more than five days, \$43 per period;

"Class C Non-food, for people who vend merchandise other than food from door to door, \$111 per annum; and

"Class C Food, for people who vend food from door to door, \$135 per annum.

"The Mayor of the District of Columbia shall provide a licensed vendor with a license number and a badge corresponding to the vendor's license number, and the badge shall be worn conspicuously when the vendor transacts business. If the vendor makes sales from a vehicle, then the Mayor of the District of Columbia shall provide the vendor with a permanent certificate with the vendor's license number, and the certificate shall be conspicuously posted on the vehicle when the vendor transacts business. The Mayor of the District of Columbia shall enforce

regulations governing vendors licensed under this section, and enforcement by the Mayor of the District of Columbia includes locating the places on the public streets and public spaces where licensed vendors may stand and changing the locations where vendors may stand as often as the public interest requires."

Sec. 502. Section 501 shall take effective April 1, 1985.

Note, D.C. Code
47-2834
(1985 supp.)

Title 6 Vendor Regulations

Sec. 601. A Regulation Governing Vending Businesses in Public Space, enacted December 13, 1974 (Reg. 74-39; 24 DCMR), is amended as follows:

D.C.M.R.

(a) Section 4 (24 DCMR 599) is amended by adding the following:

"Surety approved by the Mayor - Includes prepayment of the amounts described in Section 26a(b) and (h).

"Base Year - The year beginning April 1, 1985, and ending March 31, 1986.

"Vendor in Good Standing - A vendor who has filed a sales tax return for every month the vendor has been in business and who has paid the sales tax due, and who is current in all District of Columbia tax liabilities.

"Certificate of Good Standing - A certificate issued by the District of Columbia Department of Finance and Revenue which indicates that a vendor has filed a sales tax return for every month the vendor has been in business, that the vendor has paid the sales tax due, and that the vendor is in compliance with all the vendor's District of Columbia tax

liabilities due to date.

"Receipts for Purchases - Includes copies of cash register receipts, sales receipts, sales invoices or purchase invoices; copies of cancelled checks, or other means of determining purchases acceptable in the discretion of the District of Columbia Department of Finance and Revenue.

"Records of Sales - Shall include cash register tapes, cash register receipts, written receipts, copies of sales invoices or sales checks, a record of individual sales or other means of determining sales acceptable in the discretion of the District of Columbia Department of Finance and Revenue.

"Special Event - An activity, such as presidential inauguration, shows and exhibits of any kind, conventions, parades, circuses, sporting events, fairs, and carnivals, held for a limited period at a designated location."

(b) Section 6(b) (24 DCMR 502.4 et seq.) is amended to read as follows:

"(b) Classes of Licenses. The classes of vending business licenses shall be as follows:

"(1) Class 'A' licenses that authorize persons to vend food from public space, but not from door to door;

"(2) Class 'A' temporary licenses that authorize persons to vend food from public space, but not from door to door, for a period of not more than five (5) consecutive days;

"(3) Class 'B' licenses that authorize persons to

vend merchandise other than food from public space, but not from door to door;

"(4) Class 'B' temporary licenses that authorize persons to vend merchandise other than food from public space, but not from door to door, for a period of not more than five (5) consecutive days;

"(5) Class 'C' nonfood licenses that authorize persons to vend merchandise other than food from door to door;

"(6) Class 'C' food licenses that authorize persons to vend food from door to door.

"The licensing agency shall indicate on every license issued pursuant to these regulations the class of the license. Class 'B', Class 'B' temporary, and Class 'C' nonfood licenses shall not be valid for the vending of food. Each applicant for a Class 'A', Class 'A' temporary, or Class 'C' food license shall submit proof that he or she has passed the inspection requirements set forth in Section 9. A person may apply for and receive any class of license if the conditions and inspection requirements for each license applied for have been fulfilled."

(c) Section 6(d) (24 DCMR 502.10) is amended to read as follows:

"Except for temporary licenses as provided for in subsection (b), all vending licenses issued pursuant to these regulations shall be valid for one (1) year, unless suspended or revoked."

(d) Section 7(b)(4) (24 DCMR 503.4) is amended to read

as follows:

"Proof that the applicant has complied with Section 146 of the District of Columbia Revenue Act of 1949, approved May 27, 1949 (63 Stat. 122; D.C. Code, sec 47-2026), by obtaining from the District of Columbia Department of Finance and Revenue a certificate of registration designating the applicant's sales and use tax number."

(e) Section 7(b)(5) (24 DCMR 503.7) is amended to read as follows:

"(i) If the applicant is a non-resident of the District of Columbia, the applicant shall provide the name and the address of a registered agent upon whom service of process and other legal notices may be delivered.

"(ii) If there is no registered agent, then the Mayor may accept service of process as well as other legal notices directed to the applicant.

"(iii) No certificate of registration shall be issued until the applicant has filed with the Mayor a bond according to Section 26a.

(f) Section 8 (24 DCMR 503.8) is amended to read as follows:

"Each applicant for a Class A, Class A temporary, or Class C food license shall furnish to the Mayor on a form prescribed by the Mayor additional information required by the Mayor, as well as that required in Section 7(b)."

(g) Section 11 (24 DCMR 506) is amended to read as follows:

"Section 11. Renewal of License . All licenses shall be valid for the entire licensing period unless revoked or suspended before expiration. Application to renew a license shall be made with the proper renewal fee and not later than forty-five (45) days before the current license expires. If renewal of the license is approved, the Mayor shall furnish the applicant with a certificate of authority on or before the day the current license expires. If the license renewal application is not approved, the Mayor shall follow the procedures set forth in Section 17. No license shall be issued to an applicant who has not been issued a certificate of good standing under Section 26a. No application to renew a license shall be granted unless the applicant submits with the application a certificate of good standing as provided in Section 26a(e)."

(h) Section 14 (24 DCMR 508) is amended to read as follows:

"Section 14. Bookkeeping Requirements .

"(a) A vendor shall keep sufficient records of sales and receipts of purchases and expenses, and shall make the records available for inspection to any authorized representative of the District of Columbia Government.

"(b) A vendor shall carry for each day the records and the receipts of sales and purchases for the day.

"(c) Failure to comply with this section shall result in immediate seizure, without notice, of the vendor's license.

"(d) A license seized pursuant to this Section shall be

returned by the Mayor when the vendor submits the records and the receipts required by this section."

(i) Section 15(a) (24 DCMR 509.1) is amended to read as follows:

"Any license issued pursuant to this regulation may be suspended or revoked by the Mayor for any of the following causes:

"(1) Fraud, misrepresentation, or false statements contained in the application for the license;

"(2) Fraud, misrepresentation, or false statements made in connection with the selling of any article, merchandise, or food;

"(3) Violation of the provisions of this regulation or violation of the provisions of other regulations applicable to holders of Class A and Class A temporary licenses;

"(4) Conduct of the business licensed under the provisions of this chapter in an unlawful manner or in a way that constitutes a menace to the health or safety of the public; or

"(5) Failure of the applicant to comply with the provisions of the District of Columbia tax laws and regulations."

(j) By adding the section 26a (24 DCMR 524) to read as follows;

Section 26a. Vendors' Bond Requirements.

"(a) No certificate of registration shall be issued until the applicant has filed with the Mayor a bond or

prepayment, with a surety approved by the Mayor, as prescribed in this section.

"(b) For the base year only, the bond shall be in the following amounts:

"(1) If the applicant is a resident of the District of Columbia, a prepayment in the amount of five hundred (500) dollars; and

"(2) If the applicant is not a resident of the District of Columbia, a prepayment in the amount of one thousand five hundred (1,500) dollars.

"(c) For years commencing after the base year, only new vendors shall be required to file with the Mayor a prepayment according to subsection (b).

"(d) The Mayor shall require a bond or prepayment of at least five hundred (500) dollars, but not more than twenty-five thousand (25,000) dollars for the privilege of vending at any special event.

"(e) To determine the amount of the bond or prepayment in subsection (d), the applicant shall submit, to the Mayor on a form prescribed by 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.

"(f) For years commencing after the base year, vendors in good standing shall be exempt from the prepayment or filing of the bond required by this section.

"(g) The District of Columbia Department of Finance and Revenue shall issue a certificate of good standing to a vendor who complies with the District of Columbia tax laws

and regulations.

"(h) The Mayor shall retain the prepayment or maintain the bond until the occurrence of either of the following events:

"(1) Filing of sales tax returns and payment of sales tax due for a period of five (5) years from the date of issuance of the certificate of registration; or

"(2) Cessation of business by the vendor.

"(i)(1) The Mayor shall continue to retain the prepayment or maintain the bond after the vendor, according to subsection (h)(2), ceases to do business unless the vendor has:

"(i) filed sales tax returns and paid sales tax due from the date of issuance of the certificate of registration until the cessation of business by the vendor; and

"(ii) has surrendered the license.

"(2) As a condition for releasing the prepayment or bond the Mayor may request any records considered necessary to determine whether the vendor is in arrears of a District of Columbia tax.

Sec. 602. Section 601 shall apply after March 31, 1985.

D.C.M.R.

Title 7 Public Space Rents

Sec. 701. Section 1 of Sub-surface Space Rental Rate, adopted September 16, 1969 (Res. 69-71; 16 DCR 72), is amended by striking the phrase "on the basis of 65 percent of the assessed value" and inserting the the phrase "on the

D.C.M.R.

basis of the assessed value" in its place.

Sec. 702. Surface Space Rental Rate, adopted September 16, 1969 (Res. 69-75; 16 DCR 73), is amended as follows: D.C.M.R.

(a) Category 1 - Full Use in section 1 is amended by striking the phrase "times 65%" after the phrase "rate of 5%".

(b) Category 2 - Partial Use in section 1 is amended by striking the phrase "times 65%" after the phrase "rate of 4%".

Sec. 703. Sections 701 and 702 shall apply to rents for periods after June 30, 1984. D.C.M.R.

Title 8 Real Property Tax Rates

Sec. 801. The rates of taxation on taxable real property in the District of Columbia for the tax year beginning July 1, 1984 and ending June 30, 1985 shall be \$1.22 for each \$100 of assessed value for Class One Property, \$1.54 for each \$100 of assessed value for Class Two Property, and \$2.03 for each \$100 of assessed value for Class Three Property.

Note, D.C. Code sec. 47-812 (1985 supp.)

For purposes of this section, the terms "Class One Property", "Class Two Property", and "Class Three Property", each has the meaning given each of such terms in sections 412a(c)(1), (2) and (3) respectively, of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code, sec. 47-813(c)).

Sec. 802. Pursuant to section 415 of the District of Columbia Real Property Tax Revision Act of 1974, approved D.C. Code, sec 47-818 (1985 supp.)

September 3, 1974 (88 Stat. 1053; D.C. Code, sec. 47-817), the Council of the District of Columbia adopts the following reports as the Council of the District of Columbia's comparison of tax rates and burdens applicable to residential and nonresidential real property in the District of Columbia with those rates applicable to such property in jurisdictions in the vicinity of the District and as the Council of the District of Columbia's comparison of other major taxes in addition to the tax on real property:

(1) "A Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1984);

(2) "A Comparison of Selected Tax Rates in the District of Columbia with those in the Fifty States" (Government of the District of Columbia, June 1984); and

(3) "Tax Burdens in Washington, D.C. Compared With Those in the Largest City in Each of the 50 States" (Government of the District of Columbia, June 1984).

Sec. 803. Section 424(a) of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1054; D.C. Code, sec. 47-823(a)) is amended to read as follows:

D.C. Code, sec.
47-823
(1985 supp.)

"(a)(1) The Mayor shall, on or before March 1 of each year, compile in tabular form and place in a book, known as the preliminary assessment roll, the name of the owner, address, lot and square, amount, description, and value, as of January 1 of that year, of the land and improvements of all real property whether such property is taxable or

exempt.

(2) Such roll shall also include the total aggregate preliminary assessed value of all taxable real property listing the values of such properties by class as set forth in section 412a(c)..

(3) The Mayor shall transmit to the Council, no later than May 15 of each fiscal year, a mid-year financial report. The report shall contain (i) schedules which reflect actual obligations for the General Fund Object Classes of the government for the first 6 months and a forecast of full-year obligations compared against the most recent Congressionally approved budget, (ii) a comparison of the most recent Congressionally approved budget against a mid-year forecast for the full fiscal year by appropriations title and agency, and (iii) a schedule of revenue estimates for the full fiscal year comparing the current approved revenue estimates to revenue estimates revised as of the end of the first 6 months of the fiscal year."

Title 9 Miscellaneous

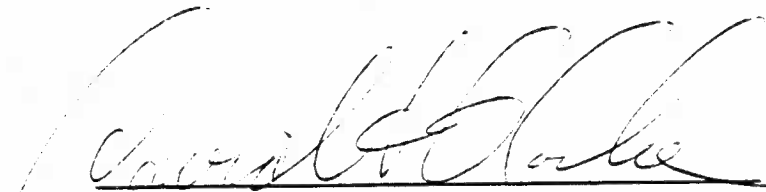
Sec. 901. The Mayor shall issue rules to implement the provisions of this act pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code, sec. 1-1501 et seq.).

Sec. 902. If any provision of this act or the application of this act to any person or circumstance is held to be unconstitutional or beyond the statutory authority of the Council of the District of Columbia, or otherwise invalid, the invalidity shall not affect other

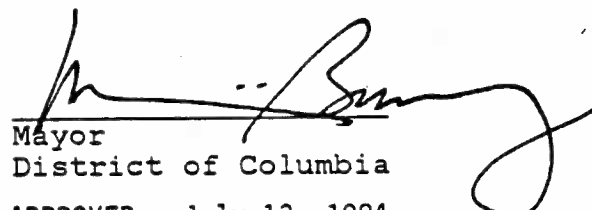
Note, D.C. Code
secs. 29-593,
29-399.22,
47-2001, 47-200
47-2202, 47-
1807.1, -1807.2
-1808.2, -1808
-1812.14, -1813
-2601 to -2611
-2834, -818 &
-823.
(1985 supp.)

provisions or applications, and to this end the provisions of this act are declared to be severable.

Sec. 903. 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



Mayor
District of Columbia
APPROVED: July 13, 1984



COUNCIL OF THE DISTRICT OF COLUMBIA
Council Period Five — Second Session

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: B 5-370

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 6-26-84

VOICE VOTE: Unanimous

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

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

CERTIFICATION RECORD

 Secretary to the Council

 Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 7-10-84

VOICE VOTE: Unanimous

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

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

CERTIFICATION RECORD

 Secretary to the Council

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

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

CERTIFICATION RECORD

 Secretary to the Council

 Date