

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 11.
ORGANIZATION AND JURISDICTION OF
THE COURTS.

CHAPTER 12.
TAX DIVISION OF THE SUPERIOR COURT.

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DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 12. TAX DIVISION OF THE SUPERIOR
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CHAPTER 12. TAX DIVISION OF THE SUPERIOR COURT.

§ 11-1201. EXCLUSIVE JURISDICTION.

The Tax Division of the Superior Court shall be assigned exclusive jurisdiction of --

(1) all appeals from and petitions for review of assessments of tax (and civil penalties thereon) made by the District of Columbia; and

(2) all proceedings brought by the District of Columbia for this imposition of criminal penalties pursuant to the provisions of the statutes relating to taxes levied by or in behalf of the District of Columbia.

(July 29, 1970, 84 Stat. 488, Pub. L. 91-358, title I, § 111.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 11-1201.

1973 Ed., § 11-1201.

§ 11-1202. ABOLITION OF OTHER REMEDIES.

Notwithstanding any other provision of law, the jurisdiction of the Tax Division of the Superior Court to review the validity and amount of all assessments of tax made by the District of Columbia is exclusive. Effective on and after the effective date of the District of Columbia Court Reorganization Act of 1970, any common-law remedy with respect to assessments of tax in the District of Columbia and any equitable action to enjoin such assessments available in a court other than the former District of Columbia Tax Court is abolished. Actions properly filed before the effective date of that Act are not affected by this section and the court in which any such action has been filed may retain jurisdiction until its disposition.

(July 29, 1970, 84 Stat. 489, Pub. L. 91-358, title I, § 111.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 11-1202.

1973 Ed., § 11-1202.

References in Text

The "effective date of the District of Columbia Court Reorganization Act of 1970," referred to throughout this section, means, as set forth in § 199(c) of the Act, the first day of the seventh calendar month which began after the enactment of the Act.

§ 11-1203. RULES AND REGULATIONS.

The Superior Court may make such rules and regulations for conducting business in the Tax Division, consistent with the statutes applicable to such business and with the Superior Court's general rules of practice and procedure, as it may deem necessary and proper. Rules and regulations for the Tax Division shall, insofar as possible, assure the prompt disposition of matters before the Tax Division to the end that the taxing statutes of the District of Columbia shall be fairly and efficiently enforced.

(July 29, 1970, 84 Stat. 489, Pub. L. 91-358, title I, § 111.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 11-1203.

1973 Ed., § 11-1203.