

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 47.
TAXATION, LICENSING, PERMITS,
ASSESSMENTS, AND FEES.

CHAPTER 15.
TAXATION OF PERSONAL PROPERTY.

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DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 15. TAXATION OF PERSONAL PROPERTY.

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CHAPTER 15. TAXATION OF PERSONAL PROPERTY.

SUBCHAPTER I. GENERAL PROVISIONS.

§ 47-1501. ASSESSMENT--BOARD OF ASSISTANT ASSESSORS.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 24, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1501.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1502. ASSESSMENT--FULL AND TRUE VALUE TO BE LISTED.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 23, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1502.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1503. ASSESSMENT--FORMS FOR LISTING OF PROPERTY SUBJECT TO TAX.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 24, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1503.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1504. WAREHOUSE PROPERTY.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 21, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1504.

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§§ 47-1505, 47-1506. "RESIDENT" DEFINED; RETURNS AND VALUES TO BE MADE AT CERTAIN DATES.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 23, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., §§ 47-1505, 47-1506.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1507. APPLICABLE RATES.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 24, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1507.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1508. EXEMPTIONS.

(a) The following personal property shall be exempt from the tax imposed by this act:

(1) The personal property of any corporation, and any community chest fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual; provided, that (A) the organization shall have first obtained a letter from the Mayor stating that it is entitled to the exemption, and (B) any personal property used for activities that generate unrelated business income subject to tax under section 511 of the Internal Revenue Code of 1986 shall not be exempt.

(2) Works of art owned by a nonresident of the United States, who is not a citizen of the United States, so long as the works of art were lent without charge to the trustees of the National Gallery of Art solely for exhibition without charge to the general public.

(3) Any motor vehicle or trailer registered according to subchapter I of Chapter of Title 50, except that special equipment mounted on a motor vehicle or trailer and not used primarily for the transportation of persons or property shall be taxed as tangible personal property as provided by law.

(3A) The personal property of any company subject to a gross receipts or distribution tax imposed by Chapter 25 or Chapter 39 of this title.

(4) Repealed.

(4A) Repealed.

(5) Repealed.

(6) Repealed.

(7) Beginning on May 1, 1997, the personal property of a wireless telecommunication company, as defined in § 47-3901(12), irrespective of whether the property is used or consumed in furnishing a service the charges from which are subject to Chapter 39 of this title. For purposes of this subparagraph, the term "personal property" shall not include office equipment or office furniture.

(8) The personal property of any digital audio radio satellite service company operating under a digital audio radio service by satellite license granted by the Federal Communications Commission; provided, that such company is subject to a gross receipts tax in force in the District for the period of time or for any portion of the time covered by any return required to be filed by Chapter 15 of this title.

(9)(A) The personal property of a qualified supermarket, as defined in § 47- 3801(2), which is a

development, as defined in § 47-3801(1), for the first 10 years for which the tax imposed by this chapter would otherwise be due.

(B) The exemption granted by subparagraph (A) of this paragraph shall apply only:

(i) During the time that the real property is used as a supermarket;

(ii) In the case of the development of a qualified supermarket on real property not owned by the supermarket, if the owner of the real property leases the land or structure to the supermarket at a fair market rent reduced by the amount of the real property tax exemption provided by § 47-1002(23); and

(iii) During the time that the supermarket development is in compliance with the requirements of subchapter X of Chapter 2 of Title 2.

(10)(A) The personal property of a Qualified High Technology Company for the 10 years beginning in the year of purchase.

(B) For the purposes of this paragraph, the term "qualified property" means any personal property, as defined in § 47-1521(4), which is used or held by a Qualified High Technology Company.

(C) This exemption shall apply to qualified property purchased after December 31, 2000.

(a-1) Nothing contained within this act, nor any prior act of Congress relating to the District of Columbia, shall be deemed to impose upon any person, firm, association, company, or corporation a tax based upon tangible personal property owned and stored by the person in a public warehouse in the District of Columbia for a period of time no longer than is necessary for the convenience or exigencies of reshipment and transportation to its destination outside the District of Columbia.

(b) The Mayor shall issue rules necessary to carry out the provisions of subsection (a)(3)(A) and (B) of this section in accordance with subchapter I of Chapter 5 of Title 2.

(July 1, 1902, 32 Stat. 620, ch. 1352, § 6, par. 10; Apr. 28, 1904, 33 Stat. 564, ch. 1815; Mar. 4, 1913, 37 Stat. 1006, ch. 150, § 10; Sept. 1, 1950, 64 Stat. 576, ch. 836, § 3; May 18, 1954, 68 Stat. 112, ch. 218, §§ 605, 1001, 1002; Sept. 4, 1957, 71 Stat. 606, Pub. L. 85-281, § 6; Feb. 28, 1987, D.C. Law 6-212, § 19(a), 34 DCR 850; Oct. 1, 1987, D.C. Law 7-25, § 3, 34 DCR 5068; Sept. 20, 1989, D.C. Law 8-26, § 21, 36 DCR 4723; Sept. 10, 1992, D.C. Law 9-145, § 110(c), 39 DCR 4895; Sept. 26, 1995, D.C. Law 11-52, § 112, 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(a), 45 DCR 1533; Apr. 5, 2000, D.C. Law 13-75, § 2(a), 46 DCR 10425; Apr. 12, 2000, D.C. Law 13-91, § 156(c), 47 DCR 520; July 18, 2000, D.C. Law 13-148, § 2(a), 47 DCR 4636; Oct. 4, 2000, D.C. Law 13-166, 3(b), 47 DCR 5821; Apr. 3, 2001, D.C. Law 13-256, § 401, 48 DCR 730; June 9, 2001, D.C. Law 13-305, § 202(h), 302(a), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(p), 49 DCR 8140.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1508.

1973 Ed., § 47-1208.

Effect of Amendments

D.C. Law 13-75 added par. (8) to subsec. (a).

D.C. Law 13-91 in par. (3) of subsec. (a), struck the subparagraph designations "(A)", "(B)", "(C)", and "(D)" and inserted the paragraph designations "(4)", "(5)", "(6)", and "(7)" respectively in their place and in par. (4) struck the paragraph designation (4) and inserted the subsection designation (a-1) in its place.

D.C. Law 13-148, amended subsec. (a), par. (4), by striking ", electric lighting," wherever appearing; and added par. (4A).

D.C. Law 13-166 added a new paragraph (9) to subsec. (a).

D.C. Law 13-256 added subsec. (a)(10).

D.C. Law 13-305, in subsec. (a)(1), substituted "individual; provided, that (A) the organization shall have first obtained a letter from the Mayor stating that it is entitled to the exemption, and (B) any personal property used for activities that generate unrelated business income subject to tax under section 511 of the Internal Revenue Code of 1986 shall not be exempt." for "individual, except that the organization shall have first obtained a certificate from the Mayor stating that it is entitled to the exemption"; added subsec. (a)(3A); and repealed subsecs. (a)(4) and (6) which had read:

[(a)]"(4) The personal property of any gas or telephone company regulated under Subtitle I of Title 34, if the gas or telephone company is subject to a gross receipts tax in force in the District for the period of time or for any portion of the time covered by any return required to be filed by subchapter II of Chapter 15 of this title."

[(a)]"(6) The personal property of any cable television company regulated under Chapter 12 of Title 34, if the cable television company is subject to a gross receipts tax in force in the District for the period of time or for any portion of the time covered by any return required to be filed by the Chapter 15 of this title."

D.C. Law 14-213, in subsec. (a)(1), deleted a period following "exempt".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 21 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

For temporary (225 day) amendment of section, see § 110(b) of Omnibus Budget Support Temporary Act of 1992 (D.C. Law 9-134, July 23, 1992, law notification 39 DCR 5815).

For temporary (225 day) amendment of section, see § 2 of Toll Telecommunication Temporary Amendment Act of 1996 (D.C. Law 11-23, July 14, 1995, law notification 42 DCR 3829).

For temporary (225 day) amendment of section, see § 2(c) of Lot 878, Square 456 Tax Exemption Clarification Temporary Amendment Act of 2004 (D.C. Law 15-181, September 8, 2004, law notification 51 DCR 9223).

Emergency Act Amendments

For temporary amendment of section, see § 2 of the Toll Telecommunication Emergency Amendment Act of 1995 (D.C. Act 11-42, April 17, 1995, 42 DCR 1936).

For temporary amendment of section, see § 112 of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

For temporary (90-day) amendment of section, see § 2(a) of the Digital Audio Radio Satellite Service Company Tax Exemption Emergency Act of 1999 (D.C. Act 13-185, November 2, 1999, 46 DCR 9753).

For temporary (90-day) amendment of section, see § 2(a) of the Digital Audio Radio Satellite Service Company Tax Exemption Legislative Review Emergency Act of 1999 (D.C. Act 13-239, January 11, 2000, 47 DCR 554).

For temporary (90-day) amendment of section, see § 2(a) of the Digital Audio Radio Satellite Service Company Tax Exemption Congressional Review Emergency Act of 2000 (D.C. Act 13-310, April 7, 2000, 47 DCR 2733).

For temporary (90 day) amendment of section, see § 2(c) of Lot 878, Square 456 Tax Exemption Clarification Emergency Act of 2004 (D.C. Act 15-423, May 10, 2004, 51 DCR 5182).

For temporary (90 day) amendment of section, see § 2(c) of Lot 878, Square 456 Tax Exemption Clarification Congressional Review Emergency Act of 2004 (D.C. Act 15-467, July 19, 2004, 51 DCR 7584).

For temporary (90 day) amendment of section, see § 2 of Cogeneration Equipment Personal Property Tax Exemption Emergency Act of 2012 (D.C. Act 19-414, July 25, 2012, 59 DCR 9349).

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

Law 7-25, the "Gross Receipt Tax Amendment Act of 1987," was introduced in Council and assigned Bill No. 7-186, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 30, 1987 and July 14, 1987, respectively. Signed by the Mayor on July 17, 1987, it was assigned Act No. 7-47 and transmitted to both Houses of Congress for its review.

Law 8-26 was introduced in Council and assigned Bill No. 8-166, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 30, 1989 and June 13, 1989, respectively. Signed by the Mayor on June 27, 1989, it was assigned Act No. 8-48 and transmitted to both Houses of Congress for its review.

Law 9-145, the "Omnibus Budget Support Act of 1992," was introduced in Council and assigned Bill No. 9-222, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 12, 1992, and June 2, 1992, respectively. Approved without the signature of the Mayor on June 22, 1992, it was assigned Act No. 9-225 and transmitted to both Houses of Congress for its review. D.C. Law 9-145 became effective on September 10, 1992.

Law 11-52, the "Omnibus Budget Support Act of 1995," was introduced in Council and assigned Bill No. 11-218, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on April 19, 1995, and June 6, 1995, respectively. Signed by the Mayor on July 13, 1995, it was assigned Act No. 11-94 and transmitted to both Houses of Congress for its review. D.C. Law 11-52 became effective on September 26, 1995.

Law 12-100, the "Commercial Mobile Telecommunication Service Tax Clarification Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-425, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 27, 1998, it was assigned Act No. 12-276 and transmitted to both Houses of Congress for its review. D.C. Law 12-100 became effective on April 30, 1998.

Law 13-75, the "Digital Audio Radio Satellite Service Companies Tax Exemption Act of 1999," was introduced in Council and assigned Bill No. 13-262, which was referred to the Committee on Finance and

Revenue. The Bill was adopted on first and second readings on October 5, 1999, and November 2, 1999, respectively. Signed by the Mayor on November 18, 1999, it was assigned Act No. 13-192 and transmitted to both Houses of Congress for its review. D.C. Law 13-75 became effective on April 5, 2000.

Law 13-91, the "Technical Amendments Act of 1999," was introduced in Council and assigned Bill No. 13-435, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 2, 1999, and December 7, 1999, respectively. Signed by the Mayor on December 29, 1999, it was assigned Act No. 13-234 and transmitted to both Houses of Congress for its review. D.C. Law 13-91 became effective on April 12, 2000.

Law 13-148, the "Electricity Tax Act of 2000," was introduced in Council and assigned Bill No. 13-280, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 7, 2000, and April 4, 2000, respectively. Signed by the Mayor on July 18, 2000, it was assigned Act No. 13-335 and transmitted to both Houses of Congress for its review. D.C. Law 13-148 became effective on July 18, 2000.

Law 13-166, the "Supermarket Tax Exemption Act of 2000," was introduced in Council and assigned Bill No. 13-88, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 3, 2000, and June 6, 2000, respectively. Signed by the Mayor on June 26, 2000, it was assigned Act No. 13-365 and transmitted to both Houses of Congress for its review. D.C. Law 13-166 became effective on October 4, 2000.

Law 13-256, the "New E-Conomy Transformation Act of 2000", was introduced in Council and assigned Bill No. 13-752, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 8, 2000, and December 5, 2000, respectively. Signed by the Mayor on December 21, 2000, it was assigned Act No. 13-543 and transmitted to both Houses of Congress for its review. D.C. Law 13-256 became effective on April 3, 2001.

For Law 13-305, see notes under § 47-901.

For Law 14-213, see notes following § 47-820.

References in Text

"This act," referred to in the introductory language and subsection (a-1), is D.C. Law 6-212.

Delegation of Authority

Delegation of authority pursuant to D.C. Law 7-25, the "Gross Receipts Tax Amendment Act of 1987", see Mayor's Order 94-120, May 16, 1994 (41 DCR 3240).

Miscellaneous Notes

Section 4(b) of D.C. Law 12-100 provided that returns or payments due from wireless telecommunication companies for the period beginning May 1, 1997, through the effective date of this act not previously filed or paid shall be due by the 45th day after the effective date of this act.

Section 4(c) of D.C. Law 12-100 provided that beginning in FY 1999, the amount of tax imposed by the act shall not be calculated as gross revenue to which the tax is then applied.

Section 203(b) of D.C. Law 13-305 provides:

"(b) Section 202(h) shall apply for tax years beginning after June 30, 2001."

Section 303(a) of D.C. Law 13-305 provides:

"(a) Section 302(a) shall apply for all tax years beginning after June 30, 2001."

§ 47-1509. PENALTIES.[REPEALED]

(July 3, 1926, 44 Stat. 833, ch. 759, § 5; Feb. 18, 1929, 45 Stat. 1227, ch. 259, § 5; June 25, 1936, 49 Stat. 1921, ch. 804; June 25, 1948, 62 Stat. 991, ch. 646, § 32(b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; May 18, 1954, 68 Stat. 112, ch. 218, § 606; July 29, 1970, 84 Stat. 573, Pub. L. 91-358, title I, § 155(c)(48); June 15, 1976, D.C. Law 1-70, title III, § 301, 23 DCR 537; Apr. 19, 1977, D.C. Law 1-124, title III, § 301(a), 23 DCR 8749; Apr. 18, 1978, D.C. Law 2-73, § 2, 24 DCR 7066; Feb. 28, 1987, D.C. Law 6-212, § 25(c), 34 DCR 850; June 24, 1988, D.C. Law 7-129, § 2, 35 DCR 4102; Sept. 21, 1988, D.C. Law 7-143, § 2, 35 DCR 5403; Feb. 5, 1994, D.C. Law 10-68, § 43(b), 40 DCR 6311; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(p)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1509.

1973 Ed., § 47-1209.

Legislative History of Laws

Law 1-70, the "Revenue Act of 1976," was introduced in Council and assigned Bill No. 1-229, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings and reconsiderations of final reading on February 20, 1976, March 11, 1976 and April 6, 1976, respectively. Signed by the Mayor on April 20, 1976, it was assigned Act No. 1-106 and transmitted to both Houses of Congress for its review.

Law 1-124, the "Revenue Act For Fiscal Year 1978," was introduced in Council and assigned Bill No. 1-375, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 3, 1976 and December 17, 1976, respectively. Signed by the Mayor on January 25, 1977, it was assigned Act No. 1-226 and transmitted to both Houses of Congress for its review.

Law 2-73, the "Third Amendment to the Revenue Act for Fiscal Year 1978 and Other Purposes," was introduced in Council and assigned Bill No. 2-206, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first, amended first, and second readings on November 22, 1977, December 6, 1977 and January 10, 1978, respectively. Signed by the Mayor on February 9, 1978, it was assigned Act No. 2-149 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For legislative history of D.C. Law 7-129, see Historical and Statutory Notes following § 47-811.

For legislative history of D.C. Law 7-143, see Historical and Statutory Notes following § 47-811.

Law 10-68, the "Technical Amendments Act of 1993," was introduced in Council and assigned Bill No. 10-166, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 29, 1993, and July 13, 1993, respectively. Signed by the Mayor on August 23, 1993, it was assigned Act No. 10-107 and transmitted to both Houses of Congress for its review. D.C. Law 10-68 became effective on February 5, 1994.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§§ 47-1510, 47-1511. DEALERS IN GENERAL MERCHANDISE AND COMMON CARRIERS BY VESSELS, SHIPS, OR BOATS; STAFF OF PERSONAL TAX APPRAISERS; APPOINTMENT AND DUTIES OF PERSONNEL.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 24, 34 DCR 850.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., §§ 47-1510, 47-1511.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1512. ROLLING STOCK.

(a) The rolling stock of railroad companies, refrigerator-car companies, parlor-car companies, sleeping-car companies, tank-car companies, express companies, car-renting companies, and all other companies owning parlor, sleeping, dining, tank, freight, or any other cars which are operated or run over or upon the line or lines of any railroad or terminal company in the District of Columbia, shall be deemed to be located in said District for purposes of taxation, whether or not the individual units are continuously in the District or are constantly changing, and such property shall be reported, assessed, and taxed within the time, and at the rates prescribed by law, for the reporting and taxation of other personal property in the District of Columbia.

(b) Such rolling stock as is primarily located in the District of Columbia shall be reported and taxed at its full and true value on the last day of the calendar year preceding the tax date.

(c) Such rolling stock as is not primarily located in the District of Columbia shall be reported and taxed in the manner following:

(1) Every railroad company operating rolling stock over or upon the line or lines of any railroad or terminal company in the District shall report to the Mayor of the District of Columbia the various classes of such rolling stock so operated by such company whether owned by it or any other railroad company;

the number of miles traveled by each class of such rolling stock within the District during the calendar year next preceding the tax date; the total number of miles traveled by each class of such rolling stock on all lines over which such company operates during the calendar year next preceding the tax date; the total full and true value of each class of such rolling stock owned by such company on the last day of the calendar year next preceding the tax date; and such other facts and information as the Mayor may require. The taxable portion of the rolling stock of each such company shall be determined by applying the mileage traveled in the District by the various classes of such rolling stock operated in the District by such company to the total mileage traveled by the various classes of such rolling stock on all lines over which such company operates, and the tax shall be assessed on that portion of such rolling stock owned by such company on the last day of the calendar year next preceding the tax date. The mileage and value of the rolling stock owned by such company which is permanently located outside of the District of Columbia shall not be included in the computation of such assessment;

(2) Every parlor-car company and sleeping-car company owning parlor and sleeping cars (except those owned by railroad companies and described in paragraph (1) of this subsection) which are operated in the District over or upon the tracks of any railroad or terminal company, shall report to the Mayor of the District of Columbia the total number of miles traveled by all such cars, and also the miles traveled by such cars within the District, during the calendar year next preceding the tax date; the total full and true value of all such cars so used as of the last day of the calendar year next preceding the tax date; and such other facts and information as the Mayor may require. The taxable portion of the value of the cars owned by any such company and used within the District shall be determined by applying to such value the ratio between the mileage traveled by such cars in the District and the total mileage traveled by such cars within and without the District;

(3)(A) Every car company, mercantile company, corporation or individual (other than railroad, parlor-car, and sleeping-car companies described in paragraphs (1) and (2) of this subsection) owning or leasing any stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars, which are run over or upon the line or lines of any railroad or terminal company in the District of Columbia, shall furnish to the Mayor of the District of Columbia, on forms prescribed by the Mayor, a true, full, and accurate statement, verified by the affidavit of the officer or person making the same, showing the aggregate number of miles made by their several cars over or upon the several lines of railroad within the District of Columbia during the calendar year next preceding the tax date; the average number of miles traveled per day within the District of Columbia by the cars covered by the statement in the ordinary course of business during the year; and such other pertinent facts and information as the Mayor may require.

(B) Every railroad company whose lines run through or into the District of Columbia shall annually furnish to the Mayor a statement showing the name and address of every car company, mercantile company, corporation, or individual (other than railroad, parlor-car, and sleeping-car companies described in paragraphs (1) and (2) of this subsection) whose cars made mileage over its tracks in the District of Columbia during the calendar year next preceding the tax date, and the total number of miles made within the District of Columbia by each during said period.

(C) It shall be the duty of the Mayor to ascertain from the best and most reliable information that can be obtained and from said statements the number of cars required to make the total mileage of each such car company, mercantile company, corporation, or individual within the District of Columbia during the period aforesaid, and to ascertain and fix the valuation upon each particular class of such cars, and the number so ascertained to be required to make the total mileage within the District of Columbia of the cars of each such car company, mercantile company, corporation, or individual within said period shall be assessed against the respective car companies, mercantile companies, corporations, or individuals. The valuation thus obtained shall be the full and true value and shall be the taxable portion of the cars owned by any such car company, mercantile company, corporation, or individual and used within the District of Columbia.

(d) All of the provisions of law relating to the filing of returns, assessment, payment, and collection of personal property taxes in the District of Columbia shall be applicable to the companies described in the foregoing subsections.

(e) Any individual, partnership, unincorporated association, or corporation aggrieved by any assessment of taxes made pursuant to the provisions of this section may appeal therefrom to the Superior Court of the District of Columbia in the same manner and to the same extent as set forth in §§ 47-3303, 47-3304, and 47-3306 to 47-3308.

(f) The provisions of this section shall be applicable to the taxable year beginning July 1, 1945, and each taxable year thereafter.

(Dec. 15, 1945, 59 Stat. 610, ch. 579; July 29, 1970, 84 Stat. 574, Pub. L. 91-358, title I, § 156(d); Feb. 28, 1987, D.C. Law 6-212, § 17, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1512.

1973 Ed., § 47-1215.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

SUBCHAPTER II. PROCEDURE.

§ 47-1521. DEFINITIONS.

For the purposes of this subchapter, the term:

(1) "District" means the District of Columbia.

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

(3) "Person" means an individual, firm, partnership, society, club, association, joint-stock company, corporation (domestic or foreign), estate, receiver, trustee, assignee, referee, and a fiduciary or other representative, whether or not appointed by a court, and any combination of individuals acting as a unit.

(4) "Tangible personal property" means tangible goods and chattels used or held for use in any business, activity, or occupation whether or not operated for profit.

(5) "Tax year" means the 12-month period beginning July 1st and ending the next June 30th.

(6) "Trade or business" means engaging in, carrying on, and winding up the affairs of a trade, business, profession, vocation, calling, or commercial activity whether or not operated for profit, and includes performing the duties of a public office, the leasing or renting of real or personal property, whether or not the property is leased or rented directly or through an agent and whether or not services are performed in connection with the property, and any other activity carried on or engaged in for livelihood or profit.

(7) "Use in a trade or business" means use of property in commencing, conducting, continuing, or liquidating a trade or business.

(Feb. 28, 1987, D.C. Law 6-212, § 2, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1521.

Legislative History of Laws

Law 6-212, the "Personal Property Tax Amendment Act of 1986," was introduced in Council and assigned Bill No. 6-100, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 25, 1986 and December 16, 1986, respectively. Signed by the Mayor on January 8, 1987, it was assigned Act No. 6-272 and transmitted to both Houses of Congress for its review.

§ 47-1522. LEVY OF ANNUAL TAX ON PERSONAL PROPERTY.

(a) Each year the district shall levy a tax against every person on the tangible personal property owned or held in trust in that person's trade or business in the District. The rate of tax shall be \$3.40 for each \$100 of value of the taxable personal property, in excess of \$225,000 in value.

(b) Construction equipment, vehicles, trailers, tools, and any other tangible personal property brought into the District on a temporary basis and used in a trade or business shall be taxed for the period that the property was physically located in the District.

(c) Persons owning leased personal property having a taxable situs in the District shall be subject to the tax and to the filing requirement of § 47-1524(b).

(d) Real property improvements that do not become an integral part of the realty shall be subject to the personal property tax imposed by subsection (a) of this section.

(e) Persons owning or holding in trust any tangible personal property located or having a taxable situs in the District on July 1st of the tax year that is used or available for use in a trade or business, whether or not operated for profit, shall file a return according to § 47-1524(b).

(Feb. 28, 1987, D.C. Law 6-212, § 3, 34 DCR 850; Sept. 10, 1992, D.C. Law 9-145, § 106, 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 20, 1999, D.C. Law 13-38, § 2702(d), 46

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1522.

Effect of Amendments

D.C. Law 17-123, in subsec. (a), substituted "\$225,000" for "\$50,000".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 106 of Omnibus Budget Support Temporary Act of 1992 (D.C. Law 9-134, July 23, 1992, law notification 39 DCR 5815).

Effect of Amendments

D.C. Law 13-38 in subsec. (a) inserted the phrase ", in excess of \$50,000 in value" immediately following the phrase "The rate of tax shall be \$3.40 for each \$100 of value of the taxable personal property".

Emergency Act Amendments

For temporary (90-day) amendment of section, see §§ 2702(d) and 2703(b) of the Service Improvement and Fiscal Year 2000 Budget Support Emergency Act of 1999 (D.C. Act 13-110, July 28, 1999, 46 DCR 6320).

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For legislative history of D.C. Law 9-145, see Historical and Statutory Notes following § 47-1508.

Law 13-38, the "Service Improvement and Fiscal Year 2000 Budget Support Act of 1999," was introduced in Council and assigned Bill No. 13-161, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 11, 1999, and June 22, 1999, respectively. Signed by the Mayor on July 8, 1999, it was assigned Act No. 13-111 and transmitted to both Houses of Congress for its review. D.C. Law 13-38 became effective on October 20, 1999.

For Law 17-123, see notes following § 47-812.

§ 47-1523. REPORTING REQUIREMENT; VALUATION OF PROPERTY.

(a) The full and true value and the current value of tangible personal property, including taxable leasehold improvements, having a taxable situs in the District shall be reported on the return. The full and true value shall be the original costs of the tangible personal property in an arms-length transaction, computed as of July 1st of the tax year. The current value of the tangible personal property shall be the full and true value less a reasonable allowance for straight line depreciation in accordance with rules promulgated by the Mayor and the provisions under subsections (b), (c), (d), and (e) of this section. Tangible personal property items with a useful life of one year or less shall be reported at cost. No proration of value shall be permitted in anticipation of the disposition of an item of tangible personal property. In no event shall the current value reported be less than 25% of the original cost or exchange value of the tangible personal property, except as permitted under subsection (b) of this section.

(b) Qualified technological equipment shall be depreciated at the rate of 30% per year, and shall not be depreciated to a value less than 10% of original cost or exchange value.

(c) For personal property tax years beginning July 1, 2000, taxpayers who acquired qualified technological equipment on or before June 30, 2000, may calculate the current value of those assets as if the depreciation rate provided in subsection (b) of this section was used from the acquisition date; however, there shall be no credit or refund of tax paid in earlier tax years under the prior depreciation rate.

(d) For the purposes of this section:

(1) "Computer" means a programmable electronically activated device that is capable of accepting information, applying prescribed processes to the information, and supplying the results with or without human intervention, and that consists of a central unit containing extensive storage, logic, arithmetic, and control capabilities.

(2) "Qualified technological equipment" means any computer or related peripheral equipment other than the type mentioned in subsection (e)(1) of this section.

(3) "Related peripheral equipment" means any auxiliary machine (whether on-line or off-line) that is designed to be placed under the control of a computer, and operate in conjunction with such computer.

(e) For the purposes of this section:

(1) "Computer" or "related peripheral equipment" shall not include:

- (A) Any equipment that is an integral part of other property that is not a computer;
- (B) Typewriters, calculators, adding and accounting machines, copiers, duplicating equipment, and similar devices;
- (C) Equipment of a kind primarily used for amusement or entertainment of the user;
- (D) Mainframe computers that are capable of simultaneously supporting multiple transactions and multiple users, and having an original cost in excess of \$500,000; including any additional memory units, tape drives, disk drives, power supplies, cooling units, and communication controllers that are related peripheral equipment to such computers; or
- (E) Computers used in operating industrial processing equipment, equipment used in a computer assisted manufacturing system, equipment used in computer assisted design or engineering system integral to an industrial process, or subunit or electronic assembly comprising a component in a computer integrated industrial processing system.

(Feb. 28, 1987, D.C. Law 6-212, § 4, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 20, 1999, D.C. Law 13-38, § 2702(e), 46 DCR 6373.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1523.

Effect of Amendments

D.C. Law 13-38 rewrote this section adding thereto provisions comprising the exception at the end of subsec. (a) and added the provisions contained in subsecs. (b) through (e).

Emergency Act Amendments

For temporary (90-day) amendment of section, see §§ 2702(e) and 2703(b) of the Service Improvement and Fiscal Year 2000 Budget Support Emergency Act of 1999 (D.C. Act 13-110, July 28, 1999, 46 DCR 6320).

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For Law 13-38, see notes following § 47-1522.

§ 47-1524. FORM OF TAX RETURN; FILING; EXTENSIONS.

- (a) The form of the personal property tax return shall be prescribed by the Mayor and the return shall conveniently document the information that the Mayor considers necessary for the proper administration of the District personal property tax system.
- (b) The taxpayer shall not file the return before July 1st, but shall file the return before August 1st, of the tax year. The total amount of tax required to be shown on the return is due at the time the return is required to be filed.
- (c) The Mayor may grant a reasonable extension of time for filing a return when good cause for the extension exists. Any request for an extension of time for filing a return shall be in writing, made before August 1st of the tax year, and accompanied by payment of the tax.
- (d) The extension permitted under subsection (c) of this section shall not be granted for more than 3 months after July 31st of the tax year.

(Feb. 28, 1987, D.C. Law 6-212, § 5, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1524.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1525. FILING RETURNS; NOTICE TO PARTY; RECORDS; EXAMINATION.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 6, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(q)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1525.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-1526. ASSESSMENT; COLLECTION; DEADLINE; FRAUDULENT RETURNS; EXTENSIONS.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 7, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(q)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1526.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-1527. FAILURE TO FILE OR FRAUDULENT RETURN; COLLECTION AND ENFORCEMENT.

(a) If a person fails to make or file a return required or files a fraudulent return, the Mayor shall make the return for the person based upon information that the Mayor may obtain through testimony or other sources.

(b) A return made according to subsection (a) of this section and signed by the Mayor shall be sufficient for all purposes related to the collection and enforcement of the personal property tax.

(Feb. 28, 1987, D.C. Law 6-212, § 8, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1527.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1528. DEFICIENCY; REQUEST FOR HEARING.

Assessments of any deficiencies in the tax due under this chapter, or any interest and penalties thereon, shall be governed by § 47-4312.

(Feb. 28, 1987, D.C. Law 6-212, § 9, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Dec. 7, 2004, D.C. Law 15-217, § 4(a), 51 DCR 9126; Mar. 2, 2007, D.C. Law 16-191, § 48(j), 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1528.

Effect of Amendments

D.C. Law 15-217 rewrote the section which had read as follows:

"(a) If a deficiency in tax is determined or redetermined by the Mayor, then the Mayor shall mail, by certified mail, a notice of the deficiency to the taxpayer.

"(b) Unless, within 30 days after the notice of the deficiency is sent, the person against whom it is assessed requests, in writing, a hearing, or unless the Mayor decides to redetermine the deficiency, the Mayor's determination under subsection (a) of this section shall establish irrevocably the amount of the tax.

"(c) If the person requests a hearing pursuant to subsection (b) of this section, the Mayor shall provide a hearing.

"(d) As soon as practicable after the hearing or redetermination, the Mayor shall render a decision and notify the person against whom the tax is assessed of the Mayor's final decision on the matter."

D.C. Law 16-191 repealed section 79 of D.C. Law 15-354 which had amended this section.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 3(a) of Office of Administrative Hearings Establishment Emergency Amendment Act of 2004 (D.C. Act 15-513, August 2, 2004, 51 DCR 8976).

For temporary (90 day) amendment of section, see § 3(a) of Office of Administrative Hearings Establishment Congressional Review Emergency Amendment Act of 2004 (D.C. Act 15-553, October 26, 2004, 51 DCR 10359).

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

Law 15-217, the "Office of Administrative Hearings Establishment Amendment Act of 2004", was introduced in Council and assigned Bill No. 15-817, which was referred to the Committee on the Judiciary. The Bill was adopted on first and second readings on June 29, 2004, and July 13, 2004, respectively. Signed by the Mayor on August 2, 2004, it was assigned Act No. 15-522 and transmitted to both Houses of Congress for its review. D.C. Law 15-217 became effective on December 7, 2004.

For Law 16-191, see notes following § 47-308.02.

§ 47-1529. ACCELERATION OF DUE DATE; DISTRAINT OF TAXPAYER'S PROPERTY.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 10, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(r)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1529.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

§ 47-1530. PERSONAL DEBT LIABILITY; PRIORITY; COLLECTION; "PERSON" DEFINED.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 11, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(r)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1530.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

§ 47-1531. FAILURE TO FILE; FRAUDULENT RETURN; PENALTIES AND INTEREST.[REPEALED]

(Feb 28, 1987, D.C. Law 6-212, § 12, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(s)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1531.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-1532. OVERPAYMENT; CREDIT OR REFUND; TIME FOR FILING; INTEREST.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 13, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(s)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1532.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-1533. APPEAL FROM ASSESSMENT OR DENIAL OF CLAIM FOR REFUND.

Any person aggrieved by any assessment of a deficiency in tax and any person aggrieved by the denial of a claim for refund may, within 6 months from the date of the assessment of the deficiency or from the date of the denial of a claim for refund, as the case may be, appeal to the Superior Court of the District of Columbia, in the same manner and to the same extent as set forth in §§ 47-3303, 47-3304, 47-3306, 47-3307, and 47-3308.

(Feb. 28, 1987, D.C. Law 6-212, § 14, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1533.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

§ 47-1534. VIOLATIONS; PENALTIES; PROSECUTIONS.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 15, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 4, 2000, D.C. Law 13-204, § 2(c), 47 DCR 5799.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1534.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

Law 13-204, the "Criminal Tax Reorganization Act of 2000", was introduced in Council and assigned Bill No. 13-299, which was referred to the Committee on the Judiciary. The Bill was adopted on first and second readings on May 3, 2000, and June 6, 2000, respectively. Signed by the Mayor on June 22, 2000, it was assigned Act No. 13-359 and transmitted to both Houses of Congress for its review. D.C. Law 13-204 became effective on October 4, 2000.

§ 47-1535. RULES; POWERS OF MAYOR.

(a) The Mayor shall issue rules to implement the provisions of this subchapter pursuant to subchapter I of Chapter 5 of Title 2.

(b) In addition to the other powers granted the Mayor under this subchapter, the Mayor may:

- (1) For reasonable cause, waive penalties and interest in whole or in part;
- (2) Compromise disputed claims in regard to the personal property tax whenever any doubt arises as to the liability or collectability of the tax; and
- (3) Request information from the Internal Revenue Service of the Treasury Department of the United States regarding any person for the purpose of assessing the personal property tax.

(Feb. 28, 1987, D.C. Law 6-212, § 16, 34 DCR 850; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1535.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

Delegation of Authority

Delegation of authority pursuant to Law 6-212, see Mayor's Order 87-222, September 28, 1987.

Delegation of authority pursuant to Law 6-212, see Mayor's Order 87-222, September 28, 1987.

§ 47-1536. ENFORCEMENT.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-212, § 25, 34 DCR 850; Feb. 5, 1994, D.C. Law 10-68, § 43(a), 40 DCR 6311; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(u)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-1536.

Legislative History of Laws

For legislative history of D.C. Law 6-212, see Historical and Statutory Notes following § 47-1521.

For legislative history of D.C. Law 10-68, see Historical and Statutory Notes following § 47-1509.

For Law 13-305, see notes under § 47-901.