

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 22.
COMPENSATING-USE TAX.

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DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 22. COMPENSATING-USE TAX.

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CHAPTER 22. COMPENSATING-USE TAX.

§ 47-2201. DEFINITIONS.

(a)(1) "Retail sale", "sale at retail", and "sold at retail" mean all sales in any quantity or quantities of tangible personal property, whether made within or without the District, and services, to any person for the purpose of use, storage, or consumption, within the District, taxable under the terms of this chapter. These terms shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is to resell the property so transferred in the form in which the same is, or is to be, received by him, or to use or incorporate the property so transferred as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining. For the purpose of the tax imposed by this chapter, these terms shall include, but shall not be limited to, the following:

(A) Any production, fabrication, or printing of tangible personal property on special order for a consideration;

(B) The sale of natural or artificial gas, oil, electricity, solid fuel or steam;

(C) The sale of material used in the construction, and of materials used in the repair or alteration, of real property, which materials, upon completion of such construction, alterations, or repairs, become real property, regardless of whether or not such real property is to be sold or resold;

(D) The sale or charges for possession or use of any article of tangible personal property granted under a lease or contract, regardless of the length of time of such lease or contract or whether such lease or contract is oral or written; in such event for the purposes of this chapter, such lease or contract shall be considered the sale of such article and the tax shall be computed and paid by the vendor upon the rental paid; provided, however, that the gross proceeds from the rental of films, records, or any type of sound transcribing to theaters and radio and television broadcasting stations shall not be considered a retail sale;

(E) The sale of any meals, food or drink, or other like tangible personal property for a consideration as described in § 47-2001(n)(1)(A);

(F) The sale of or charge for admission to public events except live performances of ballet, dance or choral performances, concerts (instrumental and vocal), plays (with and without music), operas and readings and exhibitions of paintings, sculpture, photography, graphic and craft arts, but including movies, circuses, burlesque shows, sporting events and performances or exhibitions of any other type or nature; provided, that any casual or isolated sale of or charge for admission made by a semi-public institution not regularly engaged in making such sales or charges shall not be considered a retail sale or sale at retail;

(G) The sale of or charges for the service of repairing, altering, mending, or fitting tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not such service is performed by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction with such service;

(H) The sale of or charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services;

(I) The rental of textiles to commercial users, the essential part of which rental includes recurring service of laundering or cleaning thereof;

(J) The sale of or charges for the service of real property maintenance and landscaping;

(i) For the purposes of this subparagraph, the term "real property maintenance" means any activity that keeps the land or the premises of a building clean, orderly, and functional, including the performance of minor adjustments, maintenance, or repairs, which include: floor, wall, and ceiling cleaning; pest control; window cleaning; servicing inground and in building swimming pools; exterior building cleaning; parking lot, garage, and recreation area maintenance; exterior and interior trash removal; restroom cleaning and stocking; lighting maintenance; chimney and duct cleaning; or ground maintenance; but does not include; painting; wallpapering, or other services performed as part of construction or major repairs; or services performed under an

employee-employer relationship; and

(ii) For the purposes of this subparagraph, the term "landscaping" means the activity of arranging or modifying areas of land and natural scenery for an improved or aesthetic effect; the addition, removal, or arrangement of natural forms, features, and plantings; the addition, removal, or modification of retaining walls, ponds, sprinkler systems, or other landscape construction services; and other services provided by landscape designers or landscape architects such as consultation, research; preparation of general or specific design or detail plans, studies; specifications or supervision, or any other professional services or functions associated with landscaping;

(K) The sale of or charges for data processing service and information service;

(i) For the purposes of this subparagraph, the term "data processing service" means the processing of information for the compilation and production of records of transactions; the maintenance, input, and retrieval of information; the provision of direct access to computer equipment to process, examine, or acquire information stored in or accessible to the computer equipment; the specification of computer hardware configurations; the evaluation of technical processing characteristics, computer programming or software, provided in conjunction with and to support the sale, lease, operation, or application of computer equipment or systems; work processing; payroll and business accounting, computerized data and information storage and manipulation; the input of inventory control data for a company; the maintenance of records of employee work time; filing payroll tax returns; the preparation of W-2 forms; the computation and preparation of payroll checks; and any system or application programming or software. The term "data processing services" does not include a service provided by a member of an affiliated group of corporations to other corporate members of the group. Data processing services shall be exempt from use tax if the service is rendered by a member of the affiliated group of corporations, has not been purchased with a certificate of resale or exemption to the corporation providing the service, is rendered for the purpose of expense allocation; and is not for the profit of the corporation providing the service. For the purposes of this subparagraph, the term "affiliated group" shall have the same meaning as defined in 26 U.S.C. § 1504(a); and

(ii) For the purposes of this subparagraph, the term "information service" means the furnishing of general or specialized news or current information, including financial information, by printed, mimeographed, electronic, or electrical transmission, or by wire, cable, radio waves, microwaves, satellite, fiber optics, or any other method in existence or which may be devised; electronic data retrieval or research, including newsletters, real estate listings, or financial, investment, circulation, credit, stock market, or bond rating reports; mailing lists; abstracts of title; news clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast rating services; but does not include: information sold to a newspaper or a radio or television station licensed by the Federal Communication Commission, if the information is gathered or purchased for direct use in newspapers or radio or television broadcasts; charges to a person by a financial institution for account balance information; or information gathered or compiled on behalf of a particular client, if the information is of a proprietary nature to that client and may not be sold to others by the person who compiled the information, except for a subsequent sale of the information by the client for whom the information was gathered or compiled;

(L) The sale or charge for any newspaper or publication;

(M)(i) The sale of or charges for stationary two-way radio services, telegraph services, teletypewriter services, and teleconferencing services. The sale or charges described in this subparagraph shall not be considered sales of private communication services as defined in § 47-2001(n)(1)(G)(iv);

(ii) The sale of or charges for "900", "976", "915", and other "900"-type telecommunication services;

(iii) The sale of or charges for telephone answering services, including automated services and services provided by human operators; and

(iv) The sale of or charges for services enumerated in sub-subparagraphs (i) through (iii) of this subparagraph shall not include sales of or charges for services that are subject to tax under § 47-2501 or Chapter 39 of this title;

(N) The sale of or charges for the service of laundering, dry cleaning, or pressing of any kind of tangible personal property, except when the service is performed by means of self-service, coin-operated equipment, and the rental of textiles to commercial users when the essential part of the rental includes the recurring service of laundering or cleaning thereof;

(O) The sale of or charge for any delivery in the District for which a separate charge is made, except merchandise delivered for resale for which a District of Columbia certificate of resale has been issued or the delivery of any newspapers;

(P) The sale of or charge for the service of procuring, offering, or attempting to procure in the District job seekers for employers or employment for job seekers, including employment advice, counseling, testing, resume preparation and any other related service; or

(Q) The sale of or charge for the service of placing a job seeker with an employer in the District.

(2) The terms "retail sale," "sale at retail," and "sold at retail" shall not include the following:

(A) Sales of data processing, information, or transportation and communication services other than sales of data processing services, information services, or any service enumerated in paragraph (1)(M) of this subsection, or the sale of or charge for any delivery in the District for which a separate charge is made;

(B) Professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charges are made, except as otherwise provided in subsection (a)(1) of this section;

(C) Sales of tangible personal property which property was purchased or acquired by a nonresident prior to coming into the District and establishing or maintaining a temporary or permanent residence in the District. As used in this subsection, the word "residence" means a place in which to reside and does not mean "domicile";

(D) Sales of tangible personal property which property was purchased or acquired by a nonresident person prior to coming into the District and establishing or maintaining a business in the District;

(E) The use or storage within the District of tangible personal property owned and held by a common carrier or sleeping car company for use principally without the District in the course of interstate commerce, or commerce between the District and a state, in or upon, or as part of, any train, aircraft, or boat; or

(F) Sales of Internet access service.

(i) For the purposes of this subparagraph, the term "Internet access service" means a service that enables users to access content, information, electronic mail, or other services offered over the Internet and may also include access to proprietary content, information, and other services as part of a package of Internet access services offered to consumers.

(ii) "Internet access service" shall not include the sale of or charges for data processing and information services as defined in paragraph (1)(K)(i) and (ii) of this subsection that do not enable users to access content, information, electronic mail, or other services offered over the Internet.

(iii) "Internet access service" shall not include telecommunication services as defined in paragraph (1)(M) of this subsection or Chapter 39 of this title.

(b) "Purchase" and "purchased" mean and include:

(1) Any transfer, either conditionally or absolutely, of title or possession or both of the tangible personal property sold at retail;

(2) Any acquisition of a license or other authority to use, store, or consume, the tangible personal property sold at retail; and

(3) Any sale of services sold at retail.

(c) "Purchaser" means any person who shall have purchased tangible personal property or services sold at retail.

(d) "In the District" and "within the District" mean within the exterior limits of the District of Columbia and include all territory within such limits owned by the United States of America.

(e) "Store" and "storage" mean any keeping or the retention of possession in the District for any purpose, other than for the purpose of subsequently transporting the property outside the District for use solely outside the District, of tangible personal property purchased at retail sale.

(f) "Use" means the exercise by any person within the District of any right or power over tangible personal property and services sold at retail, whether purchased within or without the District by a purchaser from a vendor.

(g) "Vendor" includes every person or retailer engaging in business in the District and making sales at retail as defined herein, whether for immediate or future delivery of the tangible personal property or performance of the services. When in the opinion of the Mayor it is necessary for the efficient administration of this chapter to regard any salesman, representative, peddler, or canvasser, as the agent of the dealer, distributor, supervisor, or employer, under whom he operates or from whom he obtains the tangible personal property sold or furnishes services, the Mayor may, in his discretion, treat and regard such agent as the vendor jointly responsible with his principal, employer, or supervisor, for the assessment and payment or collection of the tax imposed by this chapter.

(h) "Engaging in business in the District" includes the selling, delivering, or furnishing in the District, or any activity in the District in connection with the selling, delivering, or furnishing in the District, of tangible personal property or services sold at retail as defined herein. This term shall include, but shall not be limited to, the following acts or methods of transacting business:

(1) The maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, of any office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business; and

(2) The having of any representative, agent, salesman, canvasser, or solicitor operating in the District for the purpose of making sales at retail as defined herein, or the taking of orders for such sales.

(i) "Retailer" includes every person engaged in the business of making sales at retail.

(j) The definitions of "additional charges," "business," "District," "food or drink," "gross receipts," "Mayor," "net charges," "person," "purchaser's certificate," "retail establishment," "return," "room remarketer," "sale" and "selling," "sales price," "semipublic institution," "tangible personal property," "tax," "tax year," "taxpayer," and "transient" as defined in Chapter 20 of this title, are incorporated in and made applicable to this chapter.

(k) The foregoing definitions shall be applicable whenever the words defined are used in this chapter unless otherwise required by the context.

(May 27, 1949, 63 Stat. 124, ch. 146, title II, §§ 201-211; May 18, 1954, 68 Stat. 118, ch. 218, title XIII, § 1306; Mar. 31, 1956, 70 Stat. 81, ch. 154, § 205; Aug. 2, 1968, 82 Stat. 615, Pub. L. 90-450, title III, § 306; Oct. 31, 1969, 83 Stat. 171, Pub. L. 91-106, title I, §§ 108, 109; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 201(c)(1); Oct. 21, 1975, D.C. Law 1-23, title III, § 302(1), (3)-(5), 22 DCR 2101-2103; June 15, 1976, D.C. Law 1-70, title IV, §§ 404, 405, 23 DCR 540; July 24, 1982, D.C. Law 4-131, §§ 217, 218, 223, 29 DCR 2418; July 26, 1989, D.C. Law 8-17, § 5(a), 36 DCR 4160; May 4, 1990, D.C. Law 8-119, § 4, 37 DCR 1738; Sept. 30, 1993, D.C. Law 10-25, § 112(a)-(c), 40 DCR 5489; Feb. 5, 1994, D.C. Law 10-68, §§ 47, 50, 40 DCR 6311; Apr. 30, 1994, D.C. Law 10-115, § 204(a), 41 DCR 1216; June 14, 1994, D.C. Law 10-128, § 105(a), 41 DCR 2096; Mar. 21, 1995, D.C. Law 10-242, § 14(b), 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(d), 45 DCR 1533; Oct. 20, 1999, D.C. Law 13-38, § 2702(l), 46 DCR 6373; May 23, 2000, D.C. Law 13-118, § 2(a), 47 DCR 2002; Sept. 23, 2009, D.C. Law 18-48, § 2(b), 56 DCR 5482; Sept. 20, 2012, D.C. Law 19-168, § 7114, 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2201.

1973 Ed., § 47-2701.

Effect of Amendments

D.C. Law 13-38 added subsec. (a)(2)(F).

D.C. Law 13-118 in subsec. (e) substituted ", any purpose other than for the purpose of subsequently transporting the property outside the District for use solely outside the District," for "any purpose".

D.C. Law 18-48, in subsec. (a)(1)(B), deleted ", when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing, or refining" following "steam".

D.C. Law 19-168 rewrote subsec. (j), which formerly read:

"(j) The definitions of 'business,' 'food or drink,' 'gross receipts,' 'person,' 'purchaser's certificate,' 'retail establishment,' 'return,' 'sale' and 'selling,' 'sales price,' 'semipublic institution,' 'tangible personal property,' 'tax,' 'tax year,' 'taxpayer,' 'Mayor,' and 'District,' as defined in Chapter 20 of this title, are hereby incorporated in and made applicable to this chapter."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 112(a)-(c) of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

For temporary (225 day) amendment of section, see § 3 of Sales and Use Tax on Newspapers Temporary Amendment Act of 1993 (D.C. Law 10-32, October 15, 1993, law notification 40 DCR 7475).

For temporary (225 day) prohibition of increase of certain taxes, see § 2 of Economic Recovery Conformity Temporary Act of 1996 (D.C. Law 11-216, April 9, 1998, law notification 44 DCR 2574).

Section 10 of D.C. Law 19-53 amended subsec. (a-1) to read as follows:

"(j) The definitions of 'additional charges,' 'business,' 'District,' 'food or drink,' 'gross receipts,' 'Mayor,' 'net charges,' 'person,' 'purchaser's certificate,' 'retail establishment,' 'return,' 'room remarketer,' 'sale' and 'selling,' 'sales price,' 'semipublic institution,' 'tangible personal property,' 'tax,' 'tax year,' 'taxpayer,' and 'transient' as defined in Chapter 20 of this title, are hereby incorporated in and made applicable to this chapter."

Section 15(b) of D.C. Law 19-53 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary prohibition, on an emergency basis, of the increase in the individual income tax, the sales and use tax, and real property tax rates contingent on the enactment of an act of Congress which would reduce the percentage of federal income tax applicable solely to residents of D.C. under the Internal Revenue Code of 1986, see § 2 of the Economic Recovery Conformity Emergency Act of 1996 (D.C. Act 11-377, August 28, 1996, 43 DCR 4797).

For temporary (90-day) amendment of section, see § 2702(l) 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).

For temporary (90 day) amendment of section, see § 3 of Simplified Sales and Use Tax District of Columbia Participation Emergency Act of 2001 (D.C. Act 14- 168, November 19, 2001, 48 DCR 11026).

For temporary (90 day) amendment of section, see § 10 of Revised Fiscal Year 2012 Budget Support Technical Clarification Emergency Amendment Act of 2011 (D.C. Act 19-157, October 4, 2011, 58 DCR 8688).

For temporary (90 day) amendment of section, see § 7114 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7114 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative History of Laws

Law 1-23, the "Revenue Act of 1975," was introduced in Council and assigned Bill No. 1-47, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first, amended first, and second readings, and reconsideration of second reading, on April 15, 1975, June 1, 1975, June 24, 1975 and July 11, 1975, respectively. Signed by the Mayor on July 23, 1975, it was assigned Act No. 1-34 and transmitted to both Houses of Congress for its review.

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 4-131, the "District of Columbia Tax Enforcement Act of 1982," was introduced in Council and assigned Bill No. 4-257, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 27, 1982, and May 11, 1982, respectively. Signed by the Mayor on June 1, 1982, it was assigned Act No. 4-196 and transmitted to both Houses of Congress for its review.

Law 8-17, the "Revenue Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-224, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 2, 1989 and May 16, 1989, respectively. Signed by the Mayor on May 26, 1989, it was assigned Act No. 8-34 and transmitted to both Houses of Congress for its review.

Law 8-119, the "Tax Amendment Act of 1990," was introduced in Council and assigned Bill No. 8-371, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 30, 1990, and February 13, 1990, respectively. Approved without the signature of the Mayor on March 6, 1990, it was assigned Act No. 8-173 and transmitted to both Houses of Congress for its review.

Law 10-25, the "Omnibus Budget Support Act of 1993," was introduced in Council and assigned Bill No. 10-165, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 1, 1993, and June 29, 1993, respectively. Signed by the Mayor on July 16, 1993, it was assigned Act No. 10-57 and transmitted to both Houses of Congress for its review. D.C. Law 10-25 became effective on September 30, 1993.

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.

Law 10-115, the "Financial Administration Revision and Clarification Act of 1994," was introduced in Council and assigned Bill No. 10-439, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on January 4, 1994, and February 1, 1994, respectively. Signed by the Mayor on February 25, 1994, it was assigned Act No. 10-205 and transmitted to both Houses of Congress for its review. D.C. Law 10-115 became effective on April 30, 1994.

Law 10-128, the "Omnibus Budget Support Act of 1994," was introduced in Council and assigned Bill No. 10-575, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on March 22, 1994, and April 12, 1994, respectively. Signed by the Mayor on April 14, 1994, it was assigned Act No. 10-225 and transmitted to both Houses of Congress for its review. D.C. Law 10-128 became effective on

June 14, 1994.

Law 10-242, the "Clean Air Compliance Fee Act of 1994," was introduced in Council and assigned Bill No. 10-610, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 1, 1994, and December 6, 1994, respectively. Signed by the Mayor on December 28, 1994, it was assigned Act No. 10-387 and transmitted to both Houses of Congress for its review. D.C. Law 10-242 became effective on March 21, 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 13-38, 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.

Law 13-118, the "Compensating-Use Tax Act of 2000," was introduced in Council and assigned Bill No. 13-363, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on January 4, 2000, and February 1, 2000, respectively. Signed by the Mayor on February 18, 2000, it was assigned Act No. 13-271 and transmitted to both Houses of Congress for its review. D.C. Law 13-118 became effective on May 23, 2000.

For Law 18-48, see notes following § 47-2001.

For history of Law 19-168, see notes under § 47-355.01.

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 April 30, 1998, not previously filed or paid shall be due by the 45th day after April 30, 1998.

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.

Repeal of D.C. Law 10-242 inapplicable to this section: Section 11702(b) of title XI of Pub. L. 105-33, 111 Stat. 781, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that § 11702(a), which repealed the Clean Air Compliance Fee Act of 1994, D.C. Law 10-242, shall not apply to § 14 of Law 10-242.

Section 3 of D.C. Law 18-48 provides that this act shall apply as of January 1, 2009.

§ 47-2202. IMPOSITION OF TAX.

There is hereby imposed and there shall be paid by every vendor engaging in business in the District and by every purchaser a tax on the use, storage, or consumption of any tangible personal property and service sold or purchased at retail sale. The rate of tax imposed by this section shall be 5.75%, except for the period beginning October 1, 2009, and ending September 30, 2012, the rate shall be 6%, of the sales price of such tangible personal property and services, except that:

(1) The rate of tax shall be 12% of the gross receipt from the sale of or charges for the service of parking or storing of motor vehicles or trailers, except the service of parking or storing of motor vehicles or trailers on a parking lot owned or operated by the Washington Metropolitan Area Transit Authority and located adjacent to a Washington Metropolitan Area Transit Authority passenger stop or station;

(2)(A) The rate of tax shall be 10.05% of the gross receipts from the sale of or charges for any room or rooms, lodgings, or accommodations, furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients;

(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net charges and additional charges received by the room remarketer.

(3) The rate of tax shall be 9% of the gross receipts from the sale of or charges for:

(A) Food or drink prepared for immediate consumption as defined in § 47-2001(g-1);

(B) Spirituous or malt liquors, beer and wine sold for consumption on the premises where sold; and

(C) Rental or leasing of rental vehicles and utility trailers as defined in § 50-1505.01;

(3A) The rate of tax shall be 9% of the gross receipts of the sales of or charges for spirituous or malt liquors, beers, and wine sold for consumption off the premises where sold; and

(4) [Repealed].

(May 27, 1949, 63 Stat. 126, ch. 146, title II, § 212; May 18, 1954, 68 Stat. 118, ch. 218, title XIII, § 1307; Mar. 2, 1962, 76 Stat. 10, Pub. L. 87-408, § 102; Aug. 2, 1968, 82 Stat. 615, Pub. L. 90-450, title III, § 307; Oct. 31, 1969, 83 Stat. 172, Pub. L. 91-106, title I, § 110; Jan. 5, 1971, 84 Stat. 1932, Pub. L. 91-650, title II, § 201(c)(2); Aug. 29, 1972, 86 Stat. 643, Pub. L. 92-410, title III, § 301(b); Oct. 21, 1975, D.C. Law 1-23, title III, § 302(2), 22 DCR 2101; June 15, 1976, D.C. Law 1-70, title IV, § 409, 23 DCR 544; Sept. 13, 1980, D.C. Law 3-92, § 202, 27 DCR 3390; Sept. 26, 1984, D.C. Law 5-113, § 201(e), (f), 31 DCR 3974; July 26, 1989, D.C. Law 8-17, § 5(b), 36 DCR 4160; Sept. 30, 1993, D.C. Law 10-25, § 112(d), 40 DCR 5489; Apr. 30, 1994, D.C. Law 10-115, § 204(b), 41 DCR 1216; June 14, 1994, D.C. Law 10-128, § 105(b), 41 DCR 2096; Sept. 28, 1994, D.C. Law 10-188, § 303(a), 41 DCR 5333; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(f), 45 DCR 4826; June 5, 2003, D.C. Law 14-307, § 902(b), 49 DCR 11664; Mar. 3, 2010, D.C. Law 18-111, § 7241(g), 57 DCR 181; Apr. 8, 2011, D.C. Law 18-364, § 2(d), 58 DCR 976; Sept. 14, 2011, D.C. Law 19-21, § 7002(b)(1), 58 DCR 6226.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2202.

1973 Ed., § 47-2702.

Effect of Amendments

D.C. Law 14-307, in par. (3A), substituted "9%" for "8%".

D.C. Law 18-111 substituted "5.75%, except for the period beginning October 1, 2009, and ending September 30, 2012, the rate shall be 6%," for "5.75%, except for the period beginning June 1, 1994, and ending September 30, 1994, the rate shall be 7%,".

D.C. Law 18-364 designated the existing text of par. (2) as par. (2)(A); and added par. (2)(B).

D.C. Law 19-21, in par. (2)(B), substituted "net charges and additional charges received by the room remarketer" for "net sale or net charges received from the transient by the room remarketer".

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 112(d) of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

Section 11 of D.C. Law 19-53, in par. (3A), substituted "Effective October 1, 2011, the rate of the tax shall be 10%" for "The rate of the tax shall be 9%".

Section 15(b) of D.C. Law 19-53 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see §§ 902(b) and 903 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 902(b) and 903 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see §§ 902(b) and 903 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 7111(f) of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) amendment of section, see § 7241(g) of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) amendment of section, see § 7241(g) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

For temporary (90 day) amendment of section, see § 7002(b)(1) of Fiscal Year 2012 Budget Support Emergency Act of 2011 (D.C. Act 19-93, June 29, 2011, 58 DCR 5599).

For temporary (90 day) amendment of section, see § 11 of Revised Fiscal Year 2012 Budget Support Technical Clarification Emergency Amendment Act of 2011 (D.C. Act 19-157, October 4, 2011, 58 DCR 8688).

For temporary (90 day) amendment of section, see § 106 of Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 10, 2012, 59 DCR 12478).

For legislative history of D.C. Law 1-23, see Historical and Statutory Notes following § 47-2201.

For legislative history of D.C. Law 1-70, see Historical and Statutory Notes following § 47-2201.

Law 3-92, the "District of Columbia Revenue Act of 1980," was introduced in Council and assigned Bill No. 3-285, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 17, 1980 and July 1, 1980, respectively. Signed by the Mayor on July 9, 1980, it was assigned Act No. 3-214 and transmitted to both Houses of Congress for its review.

Law 5-113, the "District of Columbia Revenue Act of 1984," was introduced in Council and assigned Bill No. 5-370, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 26, 1984 and July 10, 1984, respectively. Signed by the Mayor on July 13, 1984, it was assigned Act No. 5-164 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 8-17, see Historical and Statutory Notes following § 47-2201.

For legislative history of D.C. Law 10-25, see Historical and Statutory Notes following § 47-2201.

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-2201.

For legislative history of D.C. Law 10-128, see Historical and Statutory Notes following § 47-2201.

For legislative history of D.C. Law 10-188, see Historical and Statutory Notes following § 47-2202.01.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-2002.

For Law 14-307, see notes following § 47-903.

For Law 18-111, see notes following § 47-305.02.

For history of Law 18-364, see notes under § 47-2001.

For history of Law 19-21, see notes under § 47-305.02.

Effective Dates

Section 202 of D.C. Law 5-113 provided that § 201 shall take effect October 1, 1984.

Miscellaneous Notes

Expiration of §§ 301, 302 and 303 of Law 10-188: See Historical and Statutory Notes following § 47-2202.01.

Mayor authorized to issue rules: See second paragraph of note to § 47-2601.

Audit of accounts and operation of Authority: See Historical and Statutory Notes following § 47-2202.01.

Expiration of §§ 301, 302 and 303 of Law 10-188: See Historical and Statutory Notes following § 47-2202.01.

Audit of accounts and operation of Authority: See Historical and Statutory Notes following § 47-2202.01.

Section 903 of D.C. Law 14-307 provides:

"Sec. 903. Applicability.

"Section 902 shall apply as of January 1, 2003."

§ 47-2202.01. TAX ON GROSS RECEIPTS FOR TRANSIENT LODGINGS OR ACCOMMODATIONS; FOOD OR DRINK FOR IMMEDIATE CONSUMPTION; SPIRITS SOLD FOR CONSUMPTION ON PREMISES; RENTAL VEHICLES.

A tax, separate from, and in addition to, the taxes imposed pursuant to § 47-2202 is imposed on the use, storage, or consumption of certain tangible personal property and services sold or purchased at retail sale in the District. Vendors engaging in the business activities listed in paragraphs (1) and (2) of this section and purchasers of the vendors' tangible personal property and services shall pay the tax at the following rate:

(1)(A) 4.45% of the gross receipts for the sale or charges for any room or rooms, lodgings, or accommodations furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients; and

(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net charges and additional charges by the room remarketer.

(2) 1% of the gross receipts from the sale or charges made for:

(A) Food or drink prepared for immediate consumption, or sold as described in § 47-2001(n)(1)(A);

(B) Spirituous or malt liquors, beers, and wine sold for consumption on the premises where sold; or

(C) Rental or leasing of rental vehicles and utility trailers as defined in § 50-1505.01(8) and (9).

(May 27, 1949, 63 Stat. 124, ch. 146, title II, § 212a, as added Sept. 28, 1994, D.C. Law 10-188, § 303(b), 41 DCR 5333; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(g), 45 DCR 4826; Apr. 8, 2011, D.C. Law 18-364, § 2(e), 58 DCR 976; Sept. 14, 2011, D.C. Law 19-21, § 7002(b)(2), 58 DCR 6226.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2202.1.

Effect of Amendments

D.C. Law 18-364 designated the existing text of par. (1) as par. (1)(A); and added par. (1)(B).

D.C. Law 19-21, in par. (1)(B), substituted "net charges and additional charges received by the room remarketer" for "net sale or net charges received from the transient by the room remarketer".

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 7002(b)(2) of Fiscal Year 2012 Budget Support Emergency Act of 2011 (D.C. Act 19-93, June 29, 2011, 58 DCR 5599).

Legislative History of Laws

Law 10-188, the "Washington Convention Center Authority Act of 1994," was introduced in Council and assigned Bill No. 10-527, which was referred to the Committee on Economic Development and sequentially to the Committee of the Whole. The Bill was adopted on first and second readings on July 5, 1994, and July 19, 1994, respectively. Signed by the Mayor on August 2, 1994, it was assigned Act No. 10-314 and transmitted to both Houses of Congress for its review. D.C. Law 10-188 became effective on September 28, 1994.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-2002.03.

For history of Law 18-364, see notes under § 47-2001.

For history of Law 19-21, see notes under § 47-305.02.

Miscellaneous Notes

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188: Section 306(a) of D.C. Law 10-188 provided that the act shall expire 2 years after September 28, 1994 if the Board does not submit final financial requirements and a feasibility analysis to the mayor and the Council as provided by § 10-1202.06(h).

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188: Section 306(a) of D.C. Law 10-188 provided that the act shall expire 2 years after September 28, 1994 if the Board does not submit final financial requirements and a feasibility analysis to the mayor and the Council as provided by § 10-1202.06(h).

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188: For temporary amendment of D.C. Law 10-188, § 306(a), see § 2(b) of the Washington Convention Center Authority Act of 1994 Time Extension Emergency Act of 1996 (D.C. Act 11-509).

Audit of accounts and operation of Authority: Section 305(a) of D.C. Law 10-188 provided that "on or before July 1 of each year, the District of Columbia Auditor, pursuant to the Auditor's duties under § 47-117(b), shall audit the accounts and operation of the Authority and made a specific finding of the sufficiency of the projected revenues from the taxes imposed pursuant to §§ 301, 302, 303, and 304 to meet the projected expenditures and reserve requirements of the Authority for the upcoming fiscal year."

Section 305(b) of D.C. Law 10-188 provided that "If the audit conducted pursuant to subsection (a) of this section indicates that projected revenues from the taxes imposed pursuant to §§ 301, 302, 303, and 304 are insufficient to meet projected expenditures and reserve requirements of the Authority for the upcoming fiscal year, the Mayor shall impose a surtax, to become effective on or before October 1 of the upcoming year, on each of those taxes dedicated to the Authority excluding the tax on sales of restaurant meals and alcoholic beverages, in an amount equal to the pro rata share of the difference between (1) the sum of the projected expenditure and reserve requirements and (2) the projected revenues. The pro rata share shall be determined based on the pro rata estimated contribution of each tax to the total estimated tax revenue for the particular year as contained in the multiyear financial plan submitted pursuant to § 9-807(g) [§ 10-1202.06(g), 2001 Ed.]."

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188: For temporary amendment of D.C. Law 10-188, § 306(a), see § 2(b) of the Washington Convention Center Authority Act of 1994 Time Extension Emergency Act of 1996 (D.C. Act 11-509).

Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

§ 47-2202.02. TAX ON GROSS RECEIPTS FOR TRANSIENT LODGINGS OR ACCOMMODATIONS; FOOD OR DRINK FOR IMMEDIATE CONSUMPTION; SPIRITS SOLD FOR CONSUMPTION ON PREMISES; RENTAL VEHICLES-- COLLECTION OF TAX AND TRANSFER TO WASHINGTON CONVENTION AND SPORTS AUTHORITY.

(a) The Mayor shall collect and deposit in a lockbox maintained by the Chief Financial Officer of the District of Columbia the tax imposed pursuant to § 47-2202.01 as agent on behalf of the Washington Convention and Sports Authority ("Authority") and shall transfer the revenue from the tax upon receipt to the Washington Convention Center Fund established pursuant to § 10-1202.08.

(b) The Mayor may develop and apply a fixed formula to the taxes imposed pursuant to §§ 47-2202 and 47-2202.01 to determine the amount that shall be transferred to the Authority.

(May 27, 1949, 63 Stat. 124, ch. 146, title II, § 212b, as added Sept. 28, 1994, D.C. Law 10-188, § 303(b), 41 DCR 5333; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 24, 1998, D.C. Law 12-81, § 59(h), 45 DCR 745; Aug. 12, 1998, D.C. Law 12-142, § 3(h), 45 DCR 4826; Mar. 3, 2010, D.C. Law 18-111, § 2082(o)(3)(B), 57 DCR 181.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2202.2.

Effect of Amendments

D.C. Law 18-111, in the section heading, substituted "Washington Convention and Sports Authority" for "Washington Convention Center Authority"; and, in subsec. (a), substituted "Washington Convention and Sports Authority ('Authority')" for "Washington Convention Center Authority" and substituted "Washington Convention Center Fund" for "Washington Convention Center Authority Fund".

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2082(o)(3)(B) of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) amendment of section, see § 2082(o)(3)(B) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

For legislative history of D.C. Law 10-188, see Historical and Statutory Notes following § 47-2202.01.

Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-2002.03.

For Law 18-111, see notes following § 47-305.02.

Miscellaneous Notes

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188: See Historical and Statutory Notes following § 47-2202.01.

Audit of accounts and operation of Authority: See Historical and Statutory Notes following § 47-2202.01.

Expiration of §§ 301, 302, and 303 of D.C. Law 10-188: Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

§ 47-2203. COLLECTION OF TAX BY VENDOR.

Every vendor engaging in business in the District and making sales at retail shall, for the privilege of making such sales, pay to the Collector the tax imposed by this chapter. At the time of making such sales the vendor shall collect the tax from the purchaser and give to the purchaser a receipt therefor in such form as prescribed by the Mayor. For the purpose of uniformity of tax collection by the vendor engaging in business in the District and for other purposes the provisions of §§ 47-2003, 47-2004, 47-2009, and 47-2010 are hereby incorporated in and made applicable to this chapter.

(May 27, 1949, 63 Stat. 126, ch. 146, title II, § 213; July 24, 1982, D.C. Law 4-131, § 223, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2203.

1973 Ed., § 47-2703.

Legislative History of Laws

For legislative history of D.C. Law 4-131, see Historical and Statutory Notes following § 47-2201.

Miscellaneous Notes

Office of Collector of Taxes abolished: See Historical and Statutory Notes following § 47-401.

§ 47-2204. NONRESIDENT VENDORS.

Every vendor or retailer not engaging in business in the District who makes sales at retail as defined in this chapter, and who upon application to the Mayor has been expressly authorized to pay the tax imposed by this chapter, shall, at the time of making such sales, collect the reimbursement of the tax from the purchaser and give to the purchaser a receipt therefor in such form as prescribed by the Mayor. For the purpose of uniformity of tax collection by the vendor or retailer who has been expressly authorized to pay the tax under the provisions of this section and for other purposes, the provisions of §§ 47-2003, 47-2004, 47-2009, and 47-2010 are hereby incorporated in and made applicable to this chapter. A permit shall be issued to such vendor or retailer, without charge, to pay the tax and collect reimbursement thereof as provided herein. Such permit may be revoked at any time by the Mayor who shall thereupon give notice thereof to the vendor or retailer.

(May 27, 1949, 63 Stat. 126, ch. 146, title II, § 214; July 24, 1982, D.C. Law 4-131, §§ 219, 223, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2204.

1973 Ed., § 47-2704.

Legislative History of Laws

For legislative history of D.C. Law 4-131, see Historical and Statutory Notes following § 47-2201.

§ 47-2205. PAYMENT OF TAX BY PURCHASER.

If a purchaser has not reimbursed for the tax such vendors or retailers as are required or authorized to pay the tax, as the case may be, such purchaser shall file a return as hereinafter provided and pay to the Mayor a tax at the rates provided in § 47-2002 on the sales prices of property and services purchased at retail sale.

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 215; May 18, 1954, 68 Stat. 118, ch. 218, title XIII, § 1308; July 24, 1982, D.C. Law 4-131, § 219, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2205.

1973 Ed., § 47-2705.

Legislative History of Laws

For legislative history of D.C. Law 4-131, see Historical and Statutory Notes following § 47-2201.

§ 47-2206. EXEMPTIONS.

The tax imposed by this chapter shall not apply to the following:

- (1) Sales upon which taxes are properly collected under Chapter 20 of this title;

- (2) Sales exempt from the taxes imposed under Chapter 20 of this title;
- (3) Sales upon which the purchaser has paid a retail sales tax or made reimbursement therefor to a vendor or retailer under the laws of any state or territory of the United States; and
- (4) Sales of material or equipment used in the construction, and materials used in the repair or alteration, of real property; provided, that the materials are temporarily stored, for no longer than 90 days, in the District for the purpose of subsequently transporting the property outside the District for use solely outside the District.

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 216; July 24, 1982, D.C. Law 4-131, § 220, 29 DCR 2418; Oct. 1, 1987, D.C. Law 7-25, § 5, 34 DCR 5068; Apr. 30, 1988, D.C. Law 7-104, § 9, 35 DCR 147; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; May 23, 2000, D.C. Law 13-118, § 2(b), 47 DCR 2002; June 25, 2002, D.C. Law 14-157, § 2(c), 49 DCR 4279.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2206.

1973 Ed., § 47-2706.

Effect of Amendments

D.C. Law 13-118 added par. (4).

D.C. Law 14-157 rewrote par. (4) which had read as follows:

"(4) Tangible personal property temporarily stored, for no longer than 90 days, in the District for the purpose of subsequently transporting the property outside the District for use solely outside the District.

Legislative History of Laws

For legislative history of D.C. Law 4-131, see Historical and Statutory Notes following § 47-2201.

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 7-104, the "Technical Amendments Act of 1987," was introduced in Council and assigned Bill No. 7-346, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 24, 1987, and December 8, 1987, respectively. Signed by the Mayor on December 22, 1987, it was assigned Act No. 7-124 and transmitted to both Houses of Congress for its review.

For Law 13-118, see notes following § 47-2201.

For Law 14-157, see notes following § 47-2001.

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).

§ 47-2207. COLLECTION OF TAX.[REPEALED]

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 217; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(l)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2207.

1973 Ed., § 47-2707.

Legislative History of Laws

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."

§ 47-2208. SURETY BONDS.

Every vendor or retailer not engaging in business in the District who has been expressly authorized to pay the tax imposed by this chapter and collect reimbursement therefor, and every vendor engaging in business in the District, may, in the discretion of the Council of the District of Columbia, be required to file with the Mayor a bond not exceeding the amount of \$10,000 with such sureties as the Council of the District of Columbia deems necessary, and for such duration not exceeding 5 years as the Council of the District of Columbia deems necessary, conditioned upon the payment of the tax due from any vendor or retailer for any period covered by any return required to be filed under this chapter.

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 218; July 24, 1982, D.C. Law 4-131, § 221, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2208.

1973 Ed., § 47-2708.

Legislative History of Laws

For legislative history of D.C. Law 4-131, see Historical and Statutory Notes following § 47-2201.

§ 47-2209. ASSUMPTION OR REFUND OF TAX BY VENDOR UNLAWFUL.

The provisions of § 47-2014 are hereby incorporated in and made applicable to this chapter.

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 219; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2209.

1973 Ed., § 47-2709.

§ 47-2210. RETURNS AND PAYMENT OF TAX.

The provisions of §§ 47-2015, 47-2016, 47-2017, and 47-2018 are hereby incorporated in and made applicable to this chapter. Every vendor, and every vendor or retailer not engaging in business in the District who is expressly authorized to pay the tax, shall file returns and pay the tax in accordance with the provisions of such sections applicable to the filing of returns and the payment of the tax and as shall be prescribed by regulation.

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 220; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2210.

1973 Ed., § 47-2710.

§ 47-2211. MONTHLY RETURNS; CONTENT AND FORM; PAYMENT OF TAX.

(a) Every purchaser who is required to pay the tax under this chapter shall file a return with the Mayor within 20 days after the end of each calendar month. Such returns shall show the total sales prices of all tangible personal property and services purchased at retail sale upon which the tax imposed has not been paid by the purchaser to vendors or retailers, the amount of tax for which the purchaser is liable, and such other information as the Council of the District of Columbia deems necessary for the computation and collection of the tax.

(b) The Council of the District of Columbia may permit or require the returns of purchasers to be made for other periods and upon such other dates as the Mayor may specify.

(c) The return filed by a purchaser shall include the sales prices of all tangible personal property and services purchased at taxable retail sale during the calendar month or other period for which the return is filed and upon which the tax imposed has not been reimbursed by the purchaser to vendors or retailers.

(d) The form of return shall be prescribed by the Mayor and shall contain such information as he may deem

necessary for the proper administration of this chapter. The Mayor may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.

(e) At the time of filing his return as provided in this section, the purchaser shall pay to the Mayor the amount of tax for which he is liable as shown by such return.

(f) The taxes for the period for which a return is required to be filed under this section shall be due by the taxpayer and payable to the Mayor on the date limited for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of the total sales prices and taxes due thereon.

(g)(1) Beginning with the 12-month period ending September 30, 2012, any employer required to file a District of Columbia withholding tax return who is not required to collect and remit sales tax shall file an annual use tax return on or before October 20 of each year, in the manner prescribed by the Chief Financial Officer, remitting with the return the use taxes that are due.

(2) The Chief Financial Officer may permit or require the returns to be made for other periods and upon such other dates as he or she may specify; provided, that the gross receipts during any tax year shall be included in returns covering such year and no other.

(May 27, 1949, 63 Stat. 127, ch. 146, title II, § 221; July 24, 1982, D.C. Law 4-131, § 222, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 20, 2012, D.C. Law 19-168, § 7042, 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2211.

1973 Ed., § 47-2711.

Effect of Amendments

D.C. Law 19-168 added subsec. (g).

Legislative History of Laws

For legislative history of D.C. Law 4-131, see Historical and Statutory Notes following § 47-2201.

For history of Law 19-168, see notes under § 47-355.01.

Miscellaneous Notes

Short title: Section 7041 of D.C. Law 19-168 provided that subtitle D of title VII of the act may be cited as "Employer Use Tax Return Act of 2012".

§ 47-2212. CERTIFICATE OF REGISTRATION.

The provisions of § 47-2026 are hereby incorporated in and made applicable to this chapter; provided, that vendors and persons who have been issued certificates of registration under Chapter 20 of this title shall not be required to have such certificates under this chapter.

(May 27, 1949, 63 Stat. 128, ch. 146, title II, § 222; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2212.

1973 Ed., § 47-2712.

§ 47-2213. INCORPORATION AND APPLICATION OF CERTAIN PROVISIONS OF CHAPTER 20.

The provisions of §§ 47-2019 to 47-2021, 47-2023, 47-2024, and 47-2027 are hereby incorporated in and made applicable to this chapter.

(May 27, 1949, 63 Stat. 128, ch. 146, title II, § 223; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(mm)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2213.

1973 Ed., § 47-2713.

Effect of Amendments

D.C. Law 13-305 rewrote the section which had read:

"The provisions of §§ 47-2019 to 47-2025 and 47-2027 to 47-2032 are hereby incorporated in and made applicable to this chapter."

Legislative History of Laws

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."

§ 47-2214. APPLICATION OF CHAPTER.

The provisions of this chapter regarding the assessment of interest charges for the late filing of returns, late payment of tax, and extensions of time for filing returns, shall apply only with respect to late returns filed, late payments made, extensions of time granted, and determinations of tax due made (by court action or administratively) after August 1, 1980.

(Sept. 13, 1980, D.C. Law 3-92, § 203, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2214.

Legislative History of Laws

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-2202.