

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 23.
MOTOR FUEL TAX.

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DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 23. MOTOR FUEL TAX.

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CHAPTER 23. MOTOR FUEL TAX.

SUBCHAPTER I. GENERAL PROVISIONS.

§ 47-2301. RATE; DEPOSIT INTO GENERAL FUND.

(a) The District of Columbia shall levy and collect a tax of \$.235 per gallon on motor vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer or by a user, or used for commercial purposes.

(b) The proceeds of the taxes imposed under §§ 47-2302 through 47-2315, and the money collected from fees charged for the registration and titling of motor vehicles, including fees charged for the issuance of permits to operate motor vehicles, shall be deposited in the General Fund of the District of Columbia established under § 47-131.

(c) The Chief Financial Officer of the District of Columbia shall transfer annually to the District of Columbia Highway Trust Fund the proceeds of the taxes imposed under subsection (a) of this section.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 1; Aug. 17, 1937, 50 Stat. 676, ch. 690, title III, § 1; June 4, 1952, 66 Stat. 100, ch. 366, § 1; May 18, 1954, 68 Stat. 117, ch. 218, title XI, § 1101; Sept. 30, 1966, 80 Stat. 858, Pub. L. 89-610, title VIII, § 801; Dec. 15, 1971, 85 Stat. 653, Pub. L. 92-196, title III, § 301(a); Oct. 21, 1975, D.C. Law 1-23, title II, § 201, 22 DCR 2096; Jan. 22, 1976, D.C. Law 1-42, § 3(a), 22 DCR 6311; Jan. 22, 1976, D.C. Law 1-42, § 7(c), 22 DCR 6317; Mar. 4, 1981, D.C. Law 3-128, § 11(a), 28 DCR 246; Feb. 19, 1986, D.C. Law 6-80, § 2, 32 DCR 7268; July 26, 1989, D.C. Law 8-17, § 6(a), 36 DCR 4160; Sept. 10, 1992, D.C. Law 9-145, § 108, 39 DCR 4895; June 14, 1994, D.C. Law 10-128, § 108, 41 DCR 2096; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 3, 2010, D.C. Law 18-111, § 7241(h), 57 DCR 181; Apr. 8, 2011, D.C. Law 18-370, § 625(c), 58 DCR 1008.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2301.

1973 Ed., § 47-1901.

Effect of Amendments

D.C. Law 18-111, in subsec. (a), substituted "\$.235 per gallon" for "20 cents per gallon, except for the period beginning June 1, 1994, and ending September 30, 1994, a tax of 22.5 cents per gallon,".

D.C. Law 18-370, in subsec. (b), substituted "§§ 47-2302 through 47-2315" for "§§ 47-2301 through 47-2315"; and added subsec. (c).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of Motor Vehicle Fuel Tax Act Amendment Temporary Act of 1985(D.C. Law 6-25, September 5, 1985, law notification 32 DCR 5320).

For temporary (225 day) amendment of section, see § 108 of Omnibus Budget Support Temporary Act of 1992 (D.C. Law 9-134, July 23, 1992, law notification 39 DCR).

Temporary Enactment

Section 2 of D.C. Law 16-44 enacted provisions to read as follows:

"Sec. 2. Fuel cost reduction plan.

"(a) The Mayor shall submit a comprehensive plan to the Council setting forth the most appropriate method or methods that may be executed to address increasing costs associated with motor vehicle fuel and natural gas. The report shall, at a minimum examine the following methods: moving price ceilings; elimination of the gas tax in whole or in part; establishing gasoline sales-tax holidays; gas vouchers; and examining the city's buying power to purchase home heating fuel.

"(b) The report shall include:

"(1) Historical fuel (motor vehicle, natural gas, heating oil) cost trends in the District of Columbia from calendar year 2003 through December 2005;

"(2) An assessment concerning the multiple variables that have influenced the cost shifts through the designated period; and

"(3) An assessment concerning possible price gouging, by local motor vehicle fuel retailers, and wholesalers.

"(c) The report shall be due on December 15, 2005."

Section 4(b) of D.C. Law 16-44 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) enactment, see § 2 of Gasoline Fuel Tax Examination Emergency Act of 2005 (D.C. Act 16-188, October 28, 2005, 52 DCR 10017).

For temporary (90 day) enactment, see § 2 of Gasoline Fuel Tax Examination Congressional Review Emergency Act of 2006 (D.C. Act 16-279, February 27, 2006, 53 DCR 1624).

For temporary (90 day) enactment, see § 2 of Heating Oil and Artificial Consumer Relief Congressional Review Emergency Act of 2006 (D.C. Act 16-282, February 27, 2006, 53 DCR 1631).

For temporary (90 day) amendment of section, see § 7111(g) 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(h) 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(h) 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 § 625(c) of Fiscal Year 2011 Supplemental Budget Support Emergency Act of 2010 (D.C. Act 18-694, January 19, 2011, 58 DCR 662).

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 1-42, the "Revenue Funds Availability Act of 1975," was introduced in Council and assigned Bill No. 1-161, which was referred to the Committee on the Budget. The Bill was adopted on first and second readings on July 29, 1975 and October 7, 1975, respectively. Signed by the Mayor on October 24, 1975, it was assigned Act No. 1-59 and transmitted to both Houses of Congress for its review.

Law 3-128, the "Closing of a Portion of Public Alley in Square 5263; the Police Officers, Firefighters, and Teachers Retirement Amendments; the District of Columbia Depository Act of 1977 Amendment; and the District of Columbia Motor Vehicle Fuel and Sales Tax Act and the District of Columbia Sales Tax Act Amendments of 1980 Acts of 1980," was introduced in Council and assigned Bill No. 3-394, which was referred to the Committee on Transportation and Environmental Affairs. The Bill was adopted on first and second readings on November 25, 1980 and December 9, 1980, respectively. Signed by the Mayor on January 7, 1981, it was assigned Act No. 3-337 and transmitted to both Houses of Congress for its review.

Law 6-80, the "Flat Fuel Tax Amendment Act of 1985," was introduced in Council and assigned Bill No. 6-112, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 22, 1985 and November 5, 1985, respectively. Signed by the Mayor on November 26, 1985, it was assigned Act No. 6-105 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 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 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.

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

For history of Law 18-370, see notes under § 47-143.

Miscellaneous Notes

Section 629 of D.C. Law 18-370 provides:

"Sec. 629. Applicability.

"This subtitle shall apply as of October 1, 2011; except, that sections 622 and 623(a)(2) shall apply as of the effective date of this act."

§ 47-2301.01. SUBCHAPTER SUBJECT TO THE INTERNATIONAL FUEL TAX AGREEMENT.

The Provisions of this subchapter shall be subject to the provisions of the International Fuel Tax Agreement as required by subchapter II of this chapter.

(Sept. 18, 1998, D.C. Law 12-153, § 2(b), 45 DCR 3853.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2301.1.

Legislative History of Laws

Law 12-153, the "International Fuel Tax Agreement Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-422, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 7, 1998, and May 5, 1998, respectively. Signed by the Mayor on May 22, 1998, it was assigned Act No. 12-370 and transmitted to both Houses of Congress for its review. D.C. Law 12-153 became effective on September 18, 1998.

§ 47-2302. DEFINITIONS.

As used in §§ 47-2301 to 47-2315:

- (1) The term "motor vehicle" means all vehicles propelled by internal-combustion engines, electricity, or steam, except traction engines, road rollers, and vehicles propelled only upon rails and tracks.
- (2) The term "motor vehicle fuels" means gasoline, diesel fuel, and other volatile and flammable liquid fuels produced or compounded for the purpose of operating or propelling internal combustion engines. It also includes benzol, benzene, naphtha, kerosene, heating oils, all liquified petroleum gases, and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles when advertised, offered for sale, sold for use, or used, alone, or blended or compounded with other products, for the purpose of operating or propelling internal combustion engines.
- (3) The term "importer" means any person who brings into, or who produces, refines, manufactures, or compounds, in the District of Columbia motor vehicle fuel to be used by him or to be sold, kept for sale, bartered, delivered for value, or exchanged for goods.
- (4) The term "distributor" means any person other than an importer or user, who purchases motor vehicle fuel for sale to another person for resale.
- (5) The term "person" includes individual, partnership, corporation, and association.
- (6) The term "Mayor" means the Mayor of the District of Columbia.
- (7) The term "highways" means the right-of-way of streets, avenues, and roads, bridges, viaducts, underpasses, drainage structures, guard rails, signs, signals, curbing, and dikes, fills, and retaining walls necessary to support or protect the highway.
- (8) The term "construction" means the supervising, inspecting, actual building, and all expenses incidental to the construction of a highway, including the acquisition of the necessary rights-of-way.
- (9) The term "reconstruction" means a widening or a rebuilding of the highway or any portion thereof and of sufficient width and strength to care adequately for traffic needs, including all expenses incidental to the reconstruction of a highway and the acquisition of the necessary rights-of-way.
- (10) The term "maintenance" means the constant making of needed repairs to preserve the highway.
- (11) The term "improvement" means the betterment of a highway by construction, reconstruction, or resurfacing.
- (12) The term "user" means anyone other than an importer or distributor who sells, uses, or otherwise disposes of, in the District of Columbia, motor-vehicle fuel upon which the tax imposed by this subchapter has not been paid.

(13) The term "established place of business" means a physical structure owned, leased, or rented by the fleet registrant and used as his or her main office. The physical structure shall be designated by a street number or road location, be opened during normal business hours, and have located within it:

- (A) A telephone or telephones publicly listed in the name of the fleet registrant;
- (B) A person or persons conducting the fleet registrant's business; and
- (C) The operational records of the fleet.

(14) The term "fleet" means one or more apportionable vehicles.

(15) The term "GVWR" means Gross Vehicle Weight Rating, specified by the manufacturer as the loaded weight of a single vehicle.

(16) The term "International Fuel Tax Agreement" or "IFTA" means the interstate agreement on collecting and distributing fuel use taxes paid by motor carriers, developed under the auspices of the National Governors' Association.

(17) The term "jurisdictional base" means the jurisdiction that an apportioned operator lists as his or her established place of business for the purpose of complying with the IFTA.

(18) The term "member jurisdiction" means a jurisdiction that is a member of the International Fuel Tax Association.

(19) The term "motor carrier" means an individual, partnership, or corporation engaged in the transportation of goods or persons.

(20) The term "owner" means any person, firm, or corporation other than the lienholder holding legal title to a vehicle.

(21) The term "properly registered vehicle" means a vehicle which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.

(22) The term "reciprocity" means the reciprocal granting of rights and privileges to vehicles properly registered under the IFTA and to vehicles not so registered if such vehicles are subject to separate reciprocity agreements, arrangements, declarations, or understandings.

(23) Repealed.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 2; Aug. 17, 1937, 50 Stat. 677, ch. 690, title III, § 2; May 16, 1938, 52 Stat. 358, ch. 223, § 3; Dec. 15, 1971, 85 Stat. 653, Pub. L. 92-196, title III, § 301(b); Mar. 4, 1981, D.C. Law 3-128, § 11(b), (c), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 18, 1998, D.C. Law 12-153, § 2(c), 45 DCR 3853; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118; June 9, 2001, D.C. Law 13-305, § 302(d), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2302.

1973 Ed., § 47-1902.

Effect of Amendments

D.C. Law 13-305 repealed par. (23) which had read:

"(23) The term 'trip pass' means the official document or permit issued to a motor carrier for a single interjurisdictional movement."

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-153, see Historical and Statutory Notes following § 47-2301.01.

Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

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

§ 47-2303. IMPORTER'S LICENSE; APPLICATION CONTENTS; FEE; BOND; ISSUANCE; REVOCATION.

- (a) No person shall bring into, or produce, refine, manufacture, or compound in the District of Columbia

motor vehicle fuel to be used by him or to be sold, bartered, delivered for value, or exchanged for goods, and no person shall engage in the business of importer of motor vehicle fuels in the District of Columbia unless such person is the holder of an unrevoked license authorizing him so to do issued by the Mayor. The application for such license shall contain (1) the name of the applicant, (2) the name under which the applicant intends to transact business and the name and place of business of the local representative, (3) the location of the applicant's place of business, (4) the date such business was established, and (5) any other information required under regulations promulgated by the Council of the District of Columbia. In case the applicant is a corporation, the application shall also contain the corporate name, place, and time of incorporation, and the names of the officers and directors, and, if a foreign corporation, the name of its resident general agent, and in case the applicant is a partnership the names and addresses of the several persons constituting the partnership. Such application shall be signed and sworn to by the owner of such business, if owned by an individual; by the partners, if owned by a partnership; or by the president and secretary of the corporation, or by its manager or resident general agent, if owned by a corporation. At the time of applying for such license the applicant shall pay to the Collector of Taxes as an annual license fee the sum of \$5 and shall file with the Mayor of the District of Columbia a bond in the form to be prescribed by the Mayor, in the approximate sum of 3 times the average monthly motor fuel tax due from said such importer during the next preceding 12 months, or estimated to be so due in the next succeeding 12 months, to be executed by a surety company duly licensed to do business under the laws of the District of Columbia, payable to the District of Columbia and conditioned upon the prompt payment of any and all taxes and penalties, levied and imposed in § 47-2301 and this section to the Collector of Taxes of the District of Columbia, and generally upon faithful compliance with the terms of §§ 47-2301 to 47-2315 by such importer; provided, that in no case shall such bond be less than \$5,000 nor more than \$100,000.

(b) Upon filing such application and bond and the payment of the fee, the Assessor shall issue to such applicant a license which shall authorize the applicant to engage in the business of importer of motor vehicle fuels for 1 year unless such license is sooner revoked.

(c) If any importer fails, refuses, or neglects to file the monthly report, or to pay the tax within the time required by this subchapter, the Mayor shall promptly notify the importer and the bonding company by notice sent by registered mail or by certified mail to such importer requiring him to show cause why the license should not be revoked. If in the opinion of the Assessor the importer fails within 10 days after the mailing of such notice to show that failure to file the monthly report or to pay the tax as the case may be within the time required was due to accident or justifiable oversight, the Assessor shall forthwith revoke such license. Any importer whose license has been revoked shall not be issued another license for 12 months following the date of said revocation.

(d) Before any person whose license has been revoked may obtain another license to engage in the business of importer of motor vehicle fuels, such person shall pay all delinquent taxes and penalties due hereunder remaining unpaid by him.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 3; Aug. 17, 1937, 50 Stat. 677, ch. 690, title III, § 3; June 11, 1960, 74 Stat. 203, Pub. L. 86-507, § 1(55); Mar. 4, 1981, D.C. Law 3-128, § 11(d), (e), 28 DCR 246; July 26, 1989, D.C. Law 8-17, § 6(b), 36 DCR 4160; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2303.

1973 Ed., § 47-1903.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 8-17, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

Miscellaneous Notes

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

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-2304. MONTHLY REPORT OF AMOUNT OF FUEL SOLD.

Each importer engaged in the District of Columbia in the sale or other disposition or use of motor vehicle fuel shall render to the Assessor of the District of Columbia, on or before the 25th day of each calendar month, on forms prescribed, prepared, and furnished by the said Assessor, a sworn report of the total number of gallons of motor vehicle fuel within the District of Columbia sold or otherwise disposed of by such importer or used by him in a motor vehicle operated for hire or for commercial purposes, and of the

number of gallons of such fuel so sold or otherwise disposed of for exportation from and resale without the District of Columbia, during the preceding calendar month. Such report shall be sworn to by one of the principal officers in case of a domestic corporation, by the resident general agent, or attorney in fact, or by a chief accountant or officer in case of a foreign corporation, or by the managing agent or owner in case of a partnership or association.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 4; Dec. 26, 1941, 55 Stat. 871, ch. 635, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2304.

1973 Ed., § 47-1904.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

§ 47-2305. IMPORTERS TO RENDER INVOICES EXCEPT IN CASES OF RETAIL SALES.

Invoices shall be rendered by importers and distributors to all purchasers from them of motor vehicle fuel within the District of Columbia except in case of retail sales. Said invoices shall contain a statement, printed thereon in a conspicuous place, that the liability to the District of Columbia for the tax herein imposed has been assumed by a licensed importer named in said statement and that the importer has paid the tax or will pay it on or before the 25th day of the calendar month next succeeding the purchase.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 5; Aug. 17, 1937, 50 Stat. 678, ch. 690, title III, § 4; Dec. 26, 1941, 55 Stat. 871, ch. 635, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2305.

1973 Ed., § 47-1905.

§ 47-2306. PAYMENT OF TAX.

(a) The tax in respect to motor vehicle fuel so sold or otherwise disposed of or used in any calendar month shall be paid by the importer on or before the 25th day of the next succeeding calendar month to the Collector of Taxes of the District of Columbia, who shall issue a receipt to the importer therefor.

(b) In the event a user obtains, sells, uses, or otherwise disposes of motor vehicle fuel in the District of Columbia upon which the tax imposed by this subchapter has not been paid, he shall be liable for the tax, penalties, and interest on such motor vehicle fuel as provided for in this subchapter.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 6; Dec. 26, 1941, 55 Stat. 871, ch. 635, § 2; Mar. 4, 1981, D.C. Law 3-128, § 11(f), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2306.

1973 Ed., § 47-1906.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

Miscellaneous Notes

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

§ 47-2307. RECORDS SUBJECT TO INSPECTION OF ASSESSOR AND COLLECTOR.

The records of all purchases, receipts, sales, other dispositions, and uses of motor vehicle fuel of every importer, distributor, user, or dealer shall, at all times during the business hours of the day, be subject to inspection by the Assessor and the Collector of Taxes of the District of Columbia, or by their duly authorized agents or by any other agent duly authorized by the Mayor to make such inspection.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 7; Aug. 17, 1937, 50 Stat. 678, ch. 690, title III, § 5; Mar. 4, 1981, D.C. Law 3-128, § 11(g), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2307.

1973 Ed., § 47-1907.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

Miscellaneous Notes

Office of Assessor abolished: See Historical and Statutory Notes following § 47-413.

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

§ 47-2308. PENALTY FOR ACCEPTING FUEL FROM IMPORTER WITHOUT AN ITEMIZED SALE STATEMENT.

It shall be unlawful for any person to accept or receive from any importer or distributor, except in cases of retail sales, any motor vehicle fuel unless the statement provided for in § 47-2305 appears upon the invoice for the fuel. If any such motor vehicle fuel is received and accepted by any person upon the invoice of which said statement does not appear, such person shall pay to the Collector of Taxes the tax herein imposed.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 8; Aug. 17, 1937, 50 Stat. 679, ch. 690, title III, § 6; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2308.

1973 Ed., § 47-1908.

Miscellaneous Notes

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

§ 47-2309. FUEL EXPORTED FROM DISTRICT OF COLUMBIA EXEMPTED FROM TAXATION.

No tax on motor vehicle fuels exported or sold for exportation from the District of Columbia to any other jurisdiction or nation shall be imposed.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 9; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2309.

1973 Ed., § 47-1909.

§ 47-2310. PENALTIES.[REPEALED]

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 11; Aug. 17, 1937, 50 Stat. 679, ch. 690, title III, § 7; Mar. 4, 1981, D.C. Law 3-128, § 11(h), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118; June 9, 2001, D.C. Law 13-305, § 406(nn)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2310.

1973 Ed., § 47-1911.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

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."

§ 47-2311. TAX ON FUEL SOLD BY UNITED STATES AGENCY IN THE DISTRICT OF COLUMBIA.

When under authority of law gasoline or other motor vehicle fuel is sold by an agency of the United States within the District of Columbia, for use in privately-owned vehicles, such agency of the United States shall, by agreement with the Mayor of the District of Columbia, arrange for the collection of the tax herein authorized to be imposed, and for accounting to the Collector of Taxes of the District of Columbia for the proceeds of such tax collections.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 14; June 4, 1952, 66 Stat. 100, ch. 366, § 2; May 18, 1954, 68 Stat. 117, ch. 218, title XI, § 1102; Sept. 30, 1966, 80 Stat. 858, Pub. L. 89-610, title VII, § 802; Dec. 15, 1971, 85 Stat. 653, Pub. L. 92-196, title III, § 301(d); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2311.

1973 Ed., § 47-1912.

Miscellaneous Notes

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

§ 47-2312. PROSECUTIONS.

All prosecutions for violations of the provisions of §§ 47-2301 to 47-2315 or regulations prescribed thereunder may be in the Superior Court of the District of Columbia, upon information filed by the Attorney General for the District of Columbia or any of his assistants; and all suits for the collection of any tax or penalty under §§ 47-2301 to 47-2315 or such regulations shall be instituted by the Attorney General for the District of Columbia or any of his assistants.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 15; Apr. 1, 1942, 56 Stat. 190, ch. 207, § 1; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 13, 2005, D.C. Law 15-354, § 73(h), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2312.

1973 Ed., § 47-1913.

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

For Law 15-354, see notes following § 47-340.03.

§ 47-2313. PUBLIC HACKERS NOT AFFECTED.

Nothing in this subchapter shall be construed in any wise to affect the provisions of §§ 47-2829 to 47-2831.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 16; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2313.

1973 Ed., § 47-1914.

Legislative History of Laws

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

§ 47-2314. PERSONAL PROPERTY TAX LAWS NOT AFFECTED.

Nothing in §§ 47-2301 to 47-2315 shall be construed as affecting the application to motor vehicles of the personal property tax in force on May 3, 1924, which personal property tax shall continue to be levied, assessed, and collected on motor vehicles.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 17; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2314.

1973 Ed., § 47-1915.

§ 47-2315. MAYOR TO ISSUE RULES.

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

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 18; July 26, 1989, D.C. Law 8-17, § 6(c), 36 DCR 4160; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2315.

1973 Ed., § 47-1916.

Legislative History of Laws

For legislative history of D.C. Law 8-17, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

§ 47-2316. PROCEDURE FOR DETERMINATION, REDETERMINATION, ASSESSMENT, OR REASSESSMENT; INTEREST PENALTY; LIABILITY FOR PAYMENT.

If a report required by this subchapter is not filed, or if the report when filed is incorrect or insufficient, or if the tax as imposed by this subchapter has been determined to be due from a licensee or another person, the amount of tax due shall be determined by the Mayor from information as may be obtainable. Notice of the determination shall be given to the licensee or other person required to file a report or pay the tax.

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

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 19, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246; Feb. 28, 1987, D.C. Law 6-209, § 401, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118; June 9, 2001, D.C. Law 13-305, § 406(o), 48 DCR 334; Dec. 7, 2004, D.C. Law 15-217, § 4(d), 51 DCR 9126.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2316.

Effect of Amendments

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

"(a) The Mayor shall determine, redetermine, assess, or reassess any tax imposed under this subchapter as follows:

"(1) In the case of a fraudulent monthly report or failure to file a monthly report, the tax may be assessed at any time;

"(2) If the tax as imposed by this subchapter is determined to be due from any person other than a licensee under this subchapter, such tax may be assessed at any time;

"(3) In the case of an incorrect report, the tax shall be assessed or reassessed within 5 years after the filing of such report; or

"(4) If a report required by this subchapter is not filed, or if the report when filed is incorrect or insufficient, or if the tax as imposed by this subchapter has been determined to be due from a licensee or any other person, the amount of tax due shall be determined by the Mayor from such information as may be obtainable. Notice of such determination shall be given to the licensee or to any person required to file a report and/or pay the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom the tax is assessed, within 30 days after the giving of such determination, shall apply to the Mayor for a hearing, or unless the Mayor of his own motion shall redetermine the same. After such hearing or redetermination the Mayor shall give notice of his final determination to the person against whom the tax is assessed.

"(b) If motor vehicle fuel taxes are not paid or filed within the time prescribed, penalties and interest shall be added to the tax in accordance with §§ 47-453 through 47-458.

"(c) The tax imposed by this subchapter and interest and penalties thereon shall become, from the time due and payable, a personal debt of the person liable to pay the same to the District of Columbia. For the purposes of this subsection, the term 'person' also includes any officer of a corporation, and any employee of a corporation responsible for the payment of the tax; any member of a partnership or association, and any employee of a partnership or association responsible for the payment of the tax."

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

"If a report required by this subchapter is not filed, or if the report when filed is incorrect or insufficient, or if the tax as imposed by this subchapter has been determined to be due from a licensee or another person, the amount of tax due shall be determined by the Mayor from information as may be obtainable. Notice of the determination shall be given to the licensee or other person required to file a report or pay the tax. The determination shall finally fix the tax unless: (1) the person against whom the tax is assessed, within 30 days after the giving of the determination, shall apply to the Mayor for a hearing; or (2) the Mayor shall redetermine the same. After such hearing or redetermination, the Mayor shall give notice of the final determination to the person against whom the tax is assessed."

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 3(d) 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(d) 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 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 6-209, see Historical and Statutory Notes following § 47-451.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

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

For Law 15-217, see notes following § 47-1528.

Effective Dates

Section 601(b) of D.C. Law 6-209 provided that title III and sections 401, 402, 404, 405 and 406 of the act shall take effect on October 1, 1987.

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."

§ 47-2317. COLLECTION; LIENS.[REPEALED]

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 20, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118; June 9, 2001, D.C. Law 13-305, § 406(pp)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2317.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

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."

§ 47-2318. REFUND FOR ERRONEOUS OR ILLEGAL COLLECTION.

Where any tax has been erroneously or illegally collected by the District, the tax shall be refunded if application under oath is filed with the Mayor for such refund within 3 years from the payment thereof. Such application must be made by the person upon whom such tax was imposed and who has actually paid the tax. Application for a refund as herein provided shall be deemed an application for a revision of tax, penalty, and/or interest complained of and the Mayor may receive evidence with respect thereto. After making his determination of whether any refund shall be made, the Mayor shall give notice thereof to the applicant.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 21, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2318.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

§ 47-2319. JUDICIAL REVIEW.

Any person aggrieved by a final determination of tax or by a denial of a claim for refund, other than a refund of tax finally determined in § 47-2316, may within 6 months from the date of assessment of the deficiency, or from the date of the denial of a claim for refund, 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 and 47-3304 as amended.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 22, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2319.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

§ 47-2320. CONTRABAND; DECLARATION; FORFEITURE; SEIZURE; SEARCH; CONFISCATION; SALE.

(a) All motor vehicle fuels found in any place in the District of Columbia at such time and under such circumstances that the taxes levied and imposed by this subchapter should have been collected and paid, and on which such taxes have not been paid as required by this subchapter, shall be declared contraband goods and be forfeited to the District of Columbia. The Mayor may seize any such motor vehicle fuels

wherever they are found.

(b) In any case where the Mayor has knowledge or reason to suspect that any vehicle is carrying motor vehicle fuel in violation of any provisions of this subchapter, the Mayor is authorized to stop such vehicle and to inspect the same for contraband motor vehicle fuel. If such vehicle is carrying motor vehicle fuel in violation of any provision of this subchapter, the motor vehicle fuel and the vehicle shall be confiscated.

(c) The Mayor shall not in any way be held responsible in any court for the seizure or the confiscation of any motor vehicle fuel or vehicles which are seized or confiscated under the provisions of this subchapter. Any motor vehicle fuel or vehicles so seized shall be sold in the same manner as personal property seized for the payment of District of Columbia taxes, and the proceeds of such sales shall be deposited to the credit of the District of Columbia. Notwithstanding the provisions of this section, if the Mayor believes that any failure to comply with the provisions of this subchapter is excusable, the Mayor may, in his discretion, return to the owner or owners thereof any motor vehicle fuel or vehicles seized under the provisions of this section.

(Apr. 23, 1924, 43 Stat. 106, ch. 131, § 23, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2320.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

§ 47-2321. RULES AND REGULATIONS BY MAYOR.

The Mayor may issue rules and regulations not inconsistent with the provisions of § 47-2005 or this subchapter or both, in order to properly administer the provisions of § 47-2005 or this subchapter, or both.

(Mar. 4, 1981, D.C. Law 3-128, § 13, 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2321.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

§ 47-2322. SEVERABILITY; SAVINGS CLAUSES.

(a) If any provision of § 47-2005 or this subchapter, or both, including any amendment made by § 47-2005 or this subchapter, or both, or the application thereof to any person or circumstance, is held invalid, the remainder of the provisions of § 47-2005 or this subchapter, or both, including the remaining amendments thereof, and the application of such provision to other persons or circumstances shall not be affected thereby.

(b) The repeal or amendment by § 47-2005 or this subchapter, or both, or any provision of law shall not affect any act done or any right accrued or accruing under such provision of law before March 4, 1981, or both, or any suit or proceeding had or commenced before March 4, 1981, or both, but all such rights and liabilities under this subchapter and § 47-2005 shall continue, and may be enforced in the same manner and the same extent, as if such repeal or amendment had not been made.

(c) All offenses committed, and all penalties incurred, prior to March 4, 1981, or both, under any provision of law repealed or amended, may be prosecuted and punished in the same manner and with the same effect as if § 47-2005 and this subchapter, or both, had not been enacted.

(Mar. 4, 1981, D.C. Law 3-128, § 14, 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2322.

Legislative History of Laws

For legislative history of D.C. Law 3-128, see Historical and Statutory Notes following § 47-2301.

For legislative history of D.C. Law 12-264, see Historical and Statutory Notes following § 47-2302.

§ 47-2323. ASSESSMENTS FOR STREET PAVING--GENERALLY.

Assessments in accordance with existing law shall be made for paving and repaving roadways, where such roadways are paved or repaved, with funds derived from the collection of the tax on motor vehicle fuels.

(Mar. 3, 1926, 44 Stat. 167, ch. 44, § 1; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2323.

1973 Ed., § 47-1917.

§ 47-2324. ASSESSMENTS FOR STREET PAVING--DEPOSIT INTO GENERAL FUND.

All moneys derived from assessments for paving and repaving roadways under provisions of existing law shall be paid into the General Fund of the District of Columbia as established by § 47-131.

(June 7, 1924, 43 Stat. 550, ch. 302; Jan. 22, 1976, D.C. Law 1-42, § 3(b), 22 DCR 6311; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2324.

1973 Ed., § 47-1918.

Legislative History of Laws

For legislative history of D.C. Law 1-42, see Historical and Statutory Notes following § 47-2301.

§ 47-2325. CONTINUATION OF UNCOMPLETED PROJECTS AT END OF FISCAL YEAR.

Any projects or portions of projects chargeable to the Gasoline Tax Road and Street Improvement Fund during the fiscal year 1925 and subsequent fiscal years and uncompleted at the close of those years shall be a continuing charge upon the Fund until completed and shall, except insofar as conditions beyond the control of the Mayor prevent, be given priority over projects subsequently made a charge upon such Fund.

(Mar. 3, 1925, 43 Stat. 1226, ch. 477; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2325.

1973 Ed., § 47-1919.

SUBCHAPTER II. INTERNATIONAL FUEL TAX AGREEMENTS.

§ 47-2351. RECIPROCAL AGREEMENTS.

(a) The Mayor is authorized to enter into reciprocal agreements on behalf of the District with the duly authorized representatives of any jurisdiction of the United States or of a foreign country to satisfy the

requirements of the IFTA. The Mayor is expressly authorized to enter into the IFTA and become a member of the International Fuel Tax Association, Inc., or such other organization that may, from time to time, be created to implement the reporting requirements of the IFTA.

(b) The IFTA and any other agreements associated with the IFTA that are entered into by the Mayor shall take precedence over any District law or regulation that may be in conflict with such agreements.

(c) The District, as a member jurisdiction to the IFTA, shall provide reciprocity to motor vehicle carriers that are engaged in interjurisdictional movement and intrajurisdictional movement, and are properly registered with another member jurisdiction.

(Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2351.

Legislative History of Laws

Law 12-153, the "International Fuel Tax Agreement Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-422, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 7, 1998, and May 5, 1998, respectively. Signed by the Mayor on May 22, 1998, it was assigned Act No. 12-370 and transmitted to both Houses of Congress for its review. D.C. Law 12-153 became effective on September 18, 1998.

Miscellaneous Notes

Withdrawal from Compact on Taxation of Motor Fuels Consumed by Interstate Buses: Section 3 of D.C. Law 12-153 provides that the District of Columbia withdraws from participation in the Compact on Taxation of Motor Fuels Consumed by Interstate Buses, approved April 14, 1965 (P.L. 89-11; 79 Stat. 58).

Complementary Legislation

D.C.--D.C. Official Code, 2001 Ed. §§ 47-2351 to 47-2354.

Neb.--R.R.S. 1943, §§ 66-1401 to 66-1415.

§ 47-2352. REGISTRATION.

(a) The Mayor shall implement a program for a uniform system of licensing and payment of fuel taxes by interjurisdictional motor carriers fleets consistent with the IFTA.

(b) Repealed.

(c)(1) Commercial vehicles exhibiting the following characteristics shall declare a jurisdictional base and obtain the apportioned credentials issued under the terms of the IFTA:

(A) Vehicles with 2 axles and GVWR of more than 26,000 pounds;

(B) Vehicles with 3 or more axles regardless of weight; or

(C) When used in combination, the weight of the combination exceeds 26,000 pounds.

(d) Any vehicle required or eligible to obtain registration under the IFTA that lists the District as the established place of business must declare the District of Columbia as its jurisdictional base pursuant to the IFTA.

(e) Repealed.

(Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853; June 9, 2001, D.C. Law 13-305, § 302(e), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2352.

Effect of Amendments

D.C. Law 13-305 repealed subsec. (b), rewrote subsec. (c), and repealed subsec. (e).

Prior to repeal, subsecs. (b) and (e) read:

"(b) All commercial vehicles with a GVWR of over 10,000 pounds and engaged in the interjurisdictional transport of goods or passengers shall be eligible for uniform licensing and payment of fuel taxes."

"(e) Vehicles qualifying for registration for the IFTA under subsection (b) of this section, but not apportioned or covered by reciprocity, and engaged in interjurisdictional movement, shall acquire a trip pass prior to entering

the District."

Prior to amendment, subsec. (c) read:

"(c) Vehicles exhibiting the following characteristics shall declare a jurisdictional base and obtain the apportioned credentials issued under the terms of the IFTA:

"(1) Vehicles with two axes and a GVWR of 26,000 pounds or more; or

"(2) Vehicles with three or more axes."

Legislative History of Laws

For legislative history of D.C. Law 12-153, see Historical and Statutory Notes following § 47-2351.

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

§ 47-2353. AUDITING.

The Mayor shall adopt audit procedures consistent with the IFTA to review the uniform mileage schedules and fleet records of apportioned operators that declare the District their jurisdictional base. The audit procedures shall involve at least 15% of the IFTA apportioned vehicles whose operators declare the District as their jurisdictional base over a 5-year period.

(Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2353.

Legislative History of Laws

For legislative history of D.C. Law 12-153, see Historical and Statutory Notes following § 47-2351.

§ 47-2354. FEES.

The Mayor shall establish a registration fee schedule for commercial vehicles to carry out the purpose of this subchapter. The money generated from the fees shall be placed in a designated account and used to offset the cost of implementing the provisions of this subchapter.

(Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-2354.

Legislative History of Laws

For legislative history of D.C. Law 12-153, see Historical and Statutory Notes following § 47-2351.