

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 32.
HOTEL OCCUPANCY TAX.[REPEALED]

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DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 32. HOTEL OCCUPANCY TAX.[REPEALED]

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CHAPTER 32. HOTEL OCCUPANCY TAX.[REPEALED]

SUBCHAPTER I. GENERAL PROVISIONS.

§ 47-3201. DEFINITIONS.[REPEALED]

(1973 Ed., § 47-3101; Mar. 16, 1978, D.C. Law 2-58, § 101, 24 DCR 5765; Aug. 14, 1982, D.C. Law 4-137, § 2, 29 DCR 2757; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3201.

1973 Ed., § 47-3101.

Legislative History of Laws

Law 2-58, the "Hotel Occupancy and Surtax on Corporations and Unincorporated Business Tax Act of 1977," was introduced in Council and assigned Bill No. 2- 169, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on September 13, 1977 and October 11, 1977, respectively. Signed by the Mayor on December 30, 1977, it was assigned Act No. 2-127 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 4-137, see Historical and Statutory Notes following § 47-3207.

Law 12-142, the "Washington Convention Center Authority Financing Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-379, which was referred to the Committee on Economic Development and the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on June 23, 1998, it was assigned Act No. 12-402 and transmitted to both Houses of Congress for its review. The legislation became effective on August 12, 1998, the date that the President of the United States signed P.L. 105-227, which waived the 30-day Congressional review period for this law.

Effective Dates

Section 6(b) of D.C. Law 4-137 provided that the provisions of the act shall take effect on the first day of the first month which begins more than 30 days after August 14, 1982, or on October 1, 1982, whichever is later.

§ 47-3202. IMPOSITION AND RATE OF TAX.[REPEALED]

(1973 Ed., § 47-3102; Mar. 16, 1978, D.C. Law 2-58, § 102, 24 DCR 5765; Aug. 14, 1982, D.C. Law 4-137, § 3, 29 DCR 2757; July 26, 1989, D.C. Law 8-17, § 10(a), 36 DCR 4160; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3202.

1973 Ed., § 47-3102.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 4-137, see Historical and Statutory Notes following § 47-3207.

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.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

Effective Dates

Section 6(b) of D.C. Law 4-137 provided that the provisions of the act shall take effect on the first day of the first month which begins more than 30 days after August 14, 1982, or on October 1, 1982, whichever is later.

§ 47-3203. EXEMPTIONS.[REPEALED]

(1973 Ed., § 47-3103; Mar. 16, 1978, D.C. Law 2-58, § 103, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3203.

1973 Ed., § 47-3103.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

§ 47-3204. RETURNS AND PAYMENT OF TAX.[REPEALED]

(1973 Ed., § 47-3104; Mar. 16, 1978, D.C. Law 2-58, § 104, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3204.

1973 Ed., § 47-3104.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

§ 47-3205. INCORPORATION OF CERTAIN EXISTING D.C. CODE SECTIONS.[REPEALED]

(1973 Ed., § 47-3105; Mar. 16, 1978, D.C. Law 2-58, § 105, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3205.

1973 Ed., § 47-3105.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

§ 47-3206. WASHINGTON CONVENTION CENTER AUTHORITY FUND.[REPEALED]

(1973 Ed., § 47-3106; Mar. 16, 1978, D.C. Law 2-58, § 106, 24 DCR 5765; Aug. 14, 1982, D.C. Law 4-137,

§ 4, 29 DCR 2757; July 26, 1989, D.C. Law 8-17, § 10(b), 36 DCR 4160; Feb. 5, 1994, D.C. Law 10-68, § 49, 40 DCR 6311; Sept. 28, 1994, D.C. Law 10-188, § 304, 41 DCR 5333; Sept. 26, 1995, D.C. Law 11-52, § 115, 42 DCR 3684; Apr. 18, 1996, D.C. Law 11-110, § 58, 43 DCR 530; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3206.

1973 Ed., § 47-3106.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 109 of Multiyear Budget Spending Reduction and Support Temporary Act of 1995 (D.C. Law 10-253, March 23, 1995, law notification 42 DCR 1652).

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 4-137, see Historical and Statutory Notes following § 47-3207.

For legislative history of D.C. Law 8-17, see Historical and Statutory Notes following § 47-3202.

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 10-188, 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 Sequential 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.

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

Law 11-110, the "Technical Amendments Act of 1996," was introduced in Council and assigned Bill No. 11-485, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 5, 1995, and January 4, 1996, respectively. Signed by the Mayor on January 26, 1996, it was assigned Act No. 11-199 and transmitted to both Houses of Congress for its review. D.C. Law 11-110 became effective on April 18, 1996.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

Effective Dates

Section 6(b) of D.C. Law 4-137 provided that the provisions of the act shall take effect on the first day of the first month which begins more than 30 days after August 14, 1982, or on October 1, 1982, whichever is later.

Miscellaneous Notes

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.]."

§ 47-3207. RULES.[REPEALED]

(Mar. 16, 1978, D.C. Law 2-58, § 107, as added Aug. 14, 1982, D.C. Law 4-137, § 5, 29 DCR 2757; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3207.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

Law 4-137, the "Hotel Occupancy Tax Increase Act of 1982," was introduced in Council and assigned Bill No. 4-394, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 25, 1982 and June 8, 1982, respectively. Signed by the Mayor on June 21, 1982, it was assigned Act No. 4-203 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

Effective Dates

Section 6(b) of D.C. Law 4-137 provided that the provisions of the act shall take effect on the first day of the first month which begins more than 30 days after August 14, 1982, or on October 1, 1982, whichever is later.

SUBCHAPTER II. MAYOR'S REPORTS.

§ 47-3211. REQUIRED; CONTENTS GENERALLY.[REPEALED]

(1973 Ed., § 47-3107; Mar. 16, 1978, D.C. Law 2-58, § 301, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3211.

1973 Ed., § 47-3107.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

§ 47-3212. CONTENTS OF ANNUAL REVENUE DATA ESTIMATES AND PROJECTIONS.[REPEALED]

(1973 Ed., § 47-3108; Mar. 16, 1978, D.C. Law 2-58, § 302, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3212.

1973 Ed., § 47-3108.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

§ 47-3213. ANALYSIS OF REVENUE AND COST DATA AND RECOMMENDATIONS.[REPEALED]

(1973 Ed., § 47-3109; Mar. 16, 1978, D.C. Law 2-58, § 303, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3213.

1973 Ed., § 47-3109.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

§ 47-3214. ADOPTION OF TAX AND RATE STRUCTURES.[REPEALED]

(1973 Ed., § 47-3110; Mar. 16, 1978, D.C. Law 2-58, § 304, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3214.

1973 Ed., § 47-3110.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

§ 47-3215. LIMIT ON EXPENDITURES FOR CIVIC CENTER.[REPEALED]

(1973 Ed., § 47-3111; Mar. 16, 1978, D.C. Law 2-58, § 305, 24 DCR 5765; Sept. 26, 1984, D.C. Law 5-113, § 301, 31 DCR 3974; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3215.

1973 Ed., § 47-3111.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

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 12-142, see Historical and Statutory Notes following § 47-3201.

Miscellaneous Notes

Mayor authorized to issue rules: Section 901 of D.C. Law 5-113 provided that the Mayor shall issue rules to implement the provisions of the act pursuant to subchapter I of Chapter 5 of Title 2.

§ 47-3216. JOBS.[REPEALED]

(1973 Ed., § 47-3112; Mar. 16, 1978, D.C. Law 2-58, § 306, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3216.

1973 Ed., § 47-3112.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

SUBCHAPTER III. EFFECTIVE DATES.

§ 47-3221. EFFECTIVE DATE OF SUBCHAPTER I.[REPEALED]

(1973 Ed., § 47-3113; Mar. 16, 1978, D.C. Law 2-58, § 401, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3221.

1973 Ed., § 47-3113.

Legislative History of Laws

For legislative history of D.C. Law 2-58, see Historical and Statutory Notes following § 47-3201.

For legislative history of D.C. Law 12-142, see Historical and Statutory Notes following § 47-3201.

Miscellaneous Notes

Pub.L. 105-227, § 2, Aug. 12, 1998, 112 Stat. 1515, provides:

"Notwithstanding section 602(c)(1) of the District of Columbia Home Rule Act, the Washington Convention Center Authority Financing Amendment Act of 1998 (D.C. 12-402) shall take effect on the date of the enactment of this Act."