

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 33.
SUPERIOR COURT, TAX DIVISION.

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DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 33. SUPERIOR COURT, TAX DIVISION.

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CHAPTER 33. SUPERIOR COURT, TAX DIVISION.

§ 47-3301. TAX APPEALS, DEFINITIONS.

In the interpretation of this chapter, unless the context indicates a different meaning:

- (1) The term "tax" means the tax or taxes mentioned in this chapter.
- (2) The term "appeal" means the appeal provided in this chapter.
- (3) The term "Mayor" means the Mayor of the District of Columbia or his duly authorized representative or representatives.
- (4) The term "District" means the District of Columbia.
- (5) The term "person" includes any individual, firm, copartnership, joint venture, association, corporation (domestic or foreign), trust, estate, or receiver.
- (6) The term "Court" means the Superior Court of the District of Columbia, unless the context indicates otherwise.
- (7) The term "Assessor" means the Assessor of the District of Columbia.
- (8) Repealed.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 1; May 16, 1938, 52 Stat. 370, ch. 223, § 8; July 29, 1970, 84 Stat. 579, Pub. L. 91-358, title I, § 161(a)(1); Apr. 30, 1988, D.C. Law 7-104, § 41(b), 35 DCR 147; Mar. 17, 1993, D.C. Law 9-241, § 6, 40 DCR 629; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 8, 2011, D.C. Law 18-363, § 3(g)(10), 58 DCR 963.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3301.

1973 Ed., § 47-2401.

Effect of Amendments

D.C. Law 18-363 repealed par. (8), which had read as follows:

"(8) The term 'Board of Real Property Assessments and Appeals' means the Board of Real Property Assessments and Appeals of the District of Columbia."

Legislative History of Laws

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.

Law 9-241, the "Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992," was introduced in Council and assigned Bill No. 9-199, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1992, and December 15, 1992, respectively. Signed by the Mayor on January 5, 1993, it was assigned Act No. 9-375 and transmitted to both Houses of Congress for its review. D.C. Law 9-241 became effective on March 17, 1993.

For history of Law 18-363, see notes under § 47-412.01.

Miscellaneous Notes

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

§ 47-3302. RETIREMENT OF JUDGE OF DISTRICT OF COLUMBIA TAX COURT.

(a) The judge of the District of Columbia Tax Court may hereafter retire (1) after having served as a judge of such Court for a period or periods aggregating 20 years or more, whether continuously or not, (2) after having served as a judge of such Court for a period or periods aggregating 10 years or more, whether continuously or not, and having attained the age of 70 years, or (3) after having a permanent disability that prevents performance of his duties, regardless of age or length of service. Such judge may retire for disability by furnishing to the Commissioner of the District of Columbia a certificate of disability signed by the Chief Judge of the United States District Court for the District of Columbia. The judge who retires under this section shall receive annually in monthly installments, during the remainder of his life, a sum equal to such proportion of the salary received by such judge at the time of such retirement as a total of his aggregate years of service bears to the period of 30 years, the same to be paid in the same manner as the salary of such judge. In no event shall the sum received by such judge hereunder be in excess of the salary of such judge at the time of such retirement. In computing the years of service under this section, service in the Board of Tax Appeals for the District of Columbia shall be included whether or not such service be continuous.

(b) The term "retire" as used in this section means and includes retirement, resignation, or failure of reappointment upon the expiration of the term of office of incumbent.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 2; May 16, 1938, 52 Stat. 370, ch. 223, § 8; July 26, 1939, 53 Stat. 1108, ch. 367, title IV, § 5(a); Oct. 28, 1949, 63 Stat. 972, ch. 782, title XI, § 1106(a); July 10, 1952, 66 Stat. 547, ch. 649, § 5; July 11, 1955, 69 Stat. 290, ch. 302, § 3; July 2, 1956, 70 Stat. 485, ch. 494, § 1; Aug. 14, 1964, 78 Stat. 431, Pub. L. 88-426, § 306(i)(4); Oct. 17, 1968, 82 Stat. 1119, Pub. L. 90-579, § 3; Apr. 15, 1970, 84 Stat. 198, Pub. L. 91-231, § 6(c); July 29, 1970, 84 Stat. 579, Pub. L. 91-358, title I, § 161(a)(2); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 24, 2007, D.C. Law 16-305, § 73(h), 53 DCR 6198.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3302.

1973 Ed., § 47-2402.

Effect of Amendments

D.C. Law 16-305, in subsec. (a), substituted "a permanent disability that prevents performance" for "become permanently disabled from performing".

Legislative History of Laws

For Law 16-305, see notes following § 47-802.

§ 47-3303. APPEAL FROM ASSESSMENT; HEARING AND DECISION.

Any person aggrieved by any assessment by the District of any personal property, inheritance, estate, business privilege, income and franchise, sales, alcoholic beverage, gross receipts, gross earnings, insurance premiums, or motor-vehicle fuel tax or taxes, or penalties thereon, may within 6 months after the date of such assessment appeal from the assessment to the Superior Court of the District of Columbia; provided, that such person shall first pay such tax together with penalties and interest due thereon to the D.C. Treasurer. The mailing to the taxpayer of a statement of taxes due shall be considered notice of assessment with respect to the taxes. The Court shall hear and determine all questions arising on appeal and shall make separate findings of fact and conclusions of law, and shall render its decision in writing.

The Court may affirm, cancel, reduce, or increase the assessment.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 3; May 16, 1938, 52 Stat. 371, ch. 223, § 8; July 26, 1939, 53 Stat. 1108, ch. 367, title IV, § 5(b); July 10, 1952, 66 Stat. 543, ch. 649, § 3(a); July 29, 1970, 84 Stat. 579, Pub. L. 91-358, title I, § 161(a)(3); July 24, 1982, D.C. Law 4-131, § 401, 29 DCR 2418; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3303.

1973 Ed., § 47-2403.

Legislative History of Laws

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.

Miscellaneous Notes

New implementing regulations: The "District of Columbia Boat Titling Act of 1983" (D.C. Law 5-58, Mar. 14, 1984, 30 DCR 6293) provides that persons aggrieved by an assessment under § 4-b of Article 29 of the Police Regulations of the District of Columbia may appeal the assessment in the same manner as set forth in § 47-3303.

§ 47-3304. REVIEW BY COURT; FINALITY OF DECISION; MODIFICATION OR REVERSAL.

- (a) Decisions of the Superior Court in civil tax cases are reviewable in the same manner as other decisions of the court in civil cases tried without a jury. The District of Columbia Court of Appeals has the power to affirm, modify, or reverse the decision of the Superior Court with or without remanding the case for hearing.
- (b) The decision of the Superior Court shall become final:
- (1) Upon the expiration of the time allowed for filing a petition for review, if no petition is filed within that time;
 - (2) Upon the expiration of time allowed for filing a petition for certiorari if the decision of the Superior Court has been affirmed on appeal, the appeal has been dismissed, or no petition for certiorari has been filed;
 - (3) Upon denial of a petition for certiorari if the decision of the Superior Court has been affirmed on appeal or the appeal has been dismissed; or
 - (4) Upon the expiration of 30 days from the date of issuance of the mandate of the Supreme Court, if that Court has affirmed the decision of the Superior Court or dismissed the petition for review.
- (c) If the Supreme Court directs that the decision of the Superior Court be modified or reversed, the decision rendered in accordance with the Supreme Court's mandate shall become final upon the expiration of 30 days from the time it was rendered unless within that time either the District or the taxpayer has instituted proceedings to have the decision corrected to accord with the mandate, in which event the decision of the Superior Court shall become final when so corrected.
- (d) If the decision of the Superior Court is modified or reversed by the District of Columbia Court of Appeals and if (1) the time allowed for filing a petition for certiorari has expired and no such petition has been filed, (2) the petition for certiorari has been denied, or (3) the decision of the District of Columbia Court of Appeals has been affirmed by the Supreme Court, then the decision of the Superior Court rendered in accordance with the mandate of the District of Columbia Court of Appeals shall become final upon the expiration of 30 days from the time the decision of the Superior Court was rendered, unless within that time either the District or the taxpayer has instituted proceedings to have the decision corrected so that it will accord with the mandate, in which event the decision of the Superior Court shall become final when corrected.
- (e) If the Supreme Court orders a rehearing, or if the case is remanded by the District of Columbia Court of Appeals for rehearing and if (1) the time allowed for filing of a petition for certiorari has expired and no petition has been filed, (2) the petition for certiorari has been denied, or (3) the decision of the District of Columbia Court of Appeals has been affirmed by the Supreme Court; then the decision of the Superior Court rendered upon such rehearing shall become final in the same manner as though no prior decision had been rendered.
- (f) As used in this section, the term "mandate", in case a mandate has been recalled prior to the expiration of 30 days from the date of issuance, means the final mandate.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 4; May 16, 1938, 52 Stat. 371, ch. 223, § 8; June 25, 1948, 62 Stat. 991, ch. 646, § 32(b); May 24, 1949, 63 Stat. 107, ch. 139, § 127; July 10, 1952, 66 Stat. 544, ch. 649, § 3(b); July 29, 1970, 84 Stat. 579, Pub. L. 91-358, title I, § 161(a)(4); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3304.

1973 Ed., § 47-2404.

§ 47-3305. APPEALS OF REAL ESTATE ASSESSMENTS.

(a) Repealed.

(b) Repealed.

(c) Any person aggrieved by any reassessment made in pursuance of § 47-831, may within 6 months after notice of said reassessment, appeal from said reassessment in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304.

(d) Any person aggrieved by a reassessment or redistribution made pursuant to § 47-834, may within 6 months after notice of such reassessment or redistribution, appeal from such reassessment or redistribution in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304.

(e) If BNA and BNAW are aggrieved by any assessment of real property tax, penalty, and interest on the subject real property made in pursuance of § 47-845.01(h), BNA and BNAW may within 6 months after notice of said assessment, appeal from the assessment in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 5; May 16, 1938, 52 Stat. 372, ch. 223, § 8; July 26, 1939, 53 Stat. 1109, ch. 367, title IV, § 5(b); July 10, 1952, 66 Stat. 544, ch. 649, § 3(c); July 29, 1970, 84 Stat. 580, Pub. L. 91-358, title I, § 161(a)(5); Sept. 3, 1974, 88 Stat. 1065, Pub. L. 93-407, title IV, § 474(g); Jan. 3, 1975, 88 Stat. 2177, Pub. L. 93-635, § 9; Mar. 17, 1993, D.C. Law 9-241, § 6, 40 DCR 629; June 14, 1994, D.C. Law 10-127, § 4(b), 41 DCR 2050; Apr. 9, 1997, D.C. Law 11-250, § 3, 44 DCR 1253; Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 502(aa), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3305.

1973 Ed., § 47-2405.

Effect of Amendments

D.C. Law 13-305 repealed subsecs. (a) and (b) which had read:

"(a) Any person aggrieved by any assessment or valuation made in pursuance of § 47-829 between January 1 and June 30 may, within 6 months after April 15 following the year in which said valuation or assessment is made, appeal from such assessment or valuation in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304; provided, however, that if the taxpayer shall be notified in writing not later than September 1st of a particular year of the valuation of the real estate valued in accordance with § 47-829, such taxpayer shall first make a complaint to the Board of Real Property Assessments and Appeals respecting such assessment as herein provided.

"(b) Any person aggrieved by any assessment made in pursuance of § 47-830 may, within 6 months after April 15th of the year in which such assessment is made, appeal from such assessment in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304; provided, however, that if the taxpayer shall be notified in writing not later than March 1st of a particular year of the valuation of the real estate valued in accordance with § 47-830, such taxpayer shall first make a complaint to the Board of Real Property Assessments and Appeals respecting such assessment as herein provided."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 3 of BNA Washington Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Law 11-219, April 9, 1997, law notification 44 DCR 2577).

For temporary (225 day) amendment of section, see § 3 of BNA Washington Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Law 12-18, September 12, 1997, law notification 44 DCR 5460).

For temporary (225 day) amendment of section, see § 2(z) of Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary amendment of section, see § 3 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1996 (D.C. Act 11-365, August 15, 1996, 43 DCR 4588), see § 3 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), § 3 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 3 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996), see § 8(a) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 9(a) of the BNA Washington Inc., Real Property

Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Act 11-433, October 18, 1996, 43 DCR 6176), see § 8(b) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 9(b) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary (90 day) amendment of section, see § 2(y) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

Legislative History of Laws

For legislative history of D.C. Law 9-241, see Historical and Statutory Notes following § 47-3301.

Law 10-127, the "Real Property Statutory and Filing Deadlines Conformity Amendment Act of 1994," was introduced in Council and assigned Bill No. 10-450, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on February 1, 1994, and March 22, 1994, respectively. Signed by the Mayor on April 13, 1994, it was assigned Act No. 10-221 and transmitted to both Houses of Congress for its review. D.C. Law 10- 127 became effective on June 14, 1994.

Law 11-250, the "BNA Washington, Inc., Real Property Tax Deferral Amendment Act of 1996," was introduced in Council and assigned Bill No. 11-818, which was referred to the Committee on the Whole. The Bill was adopted in first and second readings on November 7, 1996, and December 3, 1996, respectively. Signed by the Mayor on December 24, 1996, it was assigned Act No. 11-514 and transmitted to both Houses of Congress for its review. D.C. Law 11-250 became effective on April 9, 1997.

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

Miscellaneous Notes

Temporary repeal of D.C. Act 11-433: For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Act 11-433, October 18, 1996, 43 DCR 6176), see § 9 of D.C. Law 12-18.

§ 47-3306. REFUND OF ERRONEOUS COLLECTIONS.

Any sum finally determined by the Superior Court to have been erroneously paid by or collected from the taxpayer shall be refunded by the District to the taxpayer from its annual appropriation for refunding erroneously paid taxes in said District.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 7; May 16, 1938, 52 Stat. 374, ch. 223, § 8; July 29, 1970, 84 Stat. 574, Pub. L. 91-358, title I, § 156(g); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3306.

1973 Ed., § 47-2407.

§ 47-3307. CERTAIN SUITS FORBIDDEN.

No suit shall be filed to enjoin the assessment or collection by the District of Columbia or any of its officers, agents, or employees of any tax.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 10; May 16, 1938, 52 Stat. 375, ch. 223, § 8; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3307.

1973 Ed., § 47-2410.

§ 47-3308. MANNER OF SERVING NOTICES.

Any notice authorized or required under the provisions of this chapter may be given by mailing the same to the person for whom it is intended, addressed to such person at the address given in any return filed by him, or, if no return has been filed, then to his last-known address. The proof of mailing of any notice mentioned in this chapter shall be presumptive evidence of the receipt of the same by the person to whom

addressed. Any period of time which must be determined under the provisions of this chapter by the giving of notice shall commence to run from the date of mailing of such notice.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 11; May 16, 1938, 52 Stat. 375, ch. 223, § 8; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3308.

1973 Ed., § 47-2411.

§ 47-3309. REFERENCE BY MAYOR TO THE SUPERIOR COURT.

In any matter affecting taxation, the determination of which is by law left to the discretion of the Mayor, the Mayor may, if he so elects, refer such matter to the Superior Court to make findings of fact and submit recommendations, such findings of fact and recommendations, if any, to be advisory only and not binding on the Mayor, and shall be without prejudice to the Mayor to make such further and other inquiry and investigation concerning such matter as he in his discretion shall consider necessary or advisable.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 13; July 26, 1939, 53 Stat. 1110, ch. 367, title IV, § 5(c); July 29, 1970, 84 Stat. 574, Pub. L. 91-358, title I, § 156(g); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3309.

1973 Ed., § 47-2412.

§ 47-3310. OVERPAYMENTS; REFUND; APPEAL.

(a) Where there has been an overpayment of any tax, the amount of the overpayment shall be refunded to the taxpayer. No refund (other than inheritance and estate taxes) shall be allowed after 2 years from the date the tax is paid unless the taxpayer files a claim before the expiration of that period. The amount of refund of taxes (other than inheritance and estate taxes) shall not exceed the portion of the tax paid during the 2 years immediately preceding the filing of the claim or, if no claim is filed, then the 2 years immediately preceding the allowance of the refund. No refund of inheritance and estate taxes shall be allowed after 3 years from the date the tax is paid unless the taxpayer files a claim before the expiration of that period. The amount of refund of inheritance and estate taxes shall not exceed the portion of the tax paid during the 3 years immediately preceding the filing of the claim or, if no claim is filed, then during the 3 years immediately preceding the allowance of the refund. Every claim for refund must be in writing under oath, must state the specific grounds on which it is founded, and must be filed with the Mayor. If the Mayor disallows all or any part of the refund claim, he shall notify the taxpayer by registered or certified mail. After receiving notice of disallowance, if the claim is acted upon within 6 months of filing, or after the expiration of 6 months from the date of filing if the claim is not acted upon, the taxpayer may appeal as provided in §§ 47-3303 and 47-3304 of this title. This subsection does not apply to real estate taxes, alcoholic beverage tax, motor-vehicle fuel tax or to the taxes imposed by Chapter 18 of this title, or by Chapters 20 and 22 of this title, refunds of which are otherwise provided for by law.

(b) In any proceeding under this title the Superior Court has jurisdiction to determine whether there has been any overpayment of tax and to order that any overpayment be credited or refunded to the taxpayer, if a timely refund claim has been filed.

(c) Any other provision of law to the contrary notwithstanding, if it is determined by the Mayor or by the Superior Court that there has been an overpayment of any tax, whether as a deficiency or otherwise, interest shall be allowed and paid on the overpayment at the rate of 6% per annum from the date the overpayment was paid until the date of refund except:

(1) Interest shall be allowed and paid only from the date of filing a claim for refund or a petition to the Superior Court, as the case may be, on that part of any overpayment that was not assessed and then paid as a deficiency or as additional tax; and

(2) Interest shall be allowed and paid only up to 6 years from the date the vendor filed with the Mayor the bond or prepayment with surety approved by the Mayor on the part of any overpayment that was a bond or prepayment with surety approved by the Mayor, as required by § 26a(d)(1) of A Regulation Governing Vending Businesses in Public Space (Reg. 74-39; 24 DCMR 524.7), except no interest shall be allowed and paid for any months after December 31, 1993.

(d) For purposes of this section, any interest or penalties paid by the taxpayer in connection with an overpayment of tax shall be deemed to be a part of the overpayment of tax.

(Aug. 17, 1937, 50 Stat. 692, ch. 690, title IX, § 14; July 10, 1952, 66 Stat. 546, ch. 649, § 4; June 11, 1960, 74 Stat. 204, Pub. L. 86-507, § 1(56); June 27, 1960, 74 Stat. 224, Pub. L. 86-528, § 1; July 29, 1970, 84 Stat. 580, Pub. L. 91-358, title I, § 161(a)(7); Sept. 13, 1980, D.C. Law 3-92, § 601, 27 DCR 3390; July 24, 1982, D.C. Law 4-131, § 402, 29 DCR 2418; May 21, 1988, D.C. Law 7-121, § 3, 35 DCR 2695; Sept. 30, 1993, D.C. Law 10-25, § 114, 40 DCR 5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3310.

1973 Ed., § 47-2413.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 114 of Omnibus Budget Support Temporary Act of 1993 (D.C. Law 10-11, August 6, 1993, law notification 40 DCR 6213).

Legislative History of Laws

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.

For legislative history of D.C. Law 4-131, see Historical and Statutory Notes following § 47-3303.

Law 7-121, the "Vendors Regulation Amendment Act of 1988," was introduced in Council and assigned Bill No. 7-303, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 1, 1988 and March 15, 1988, respectively. Signed by the Mayor on March 31, 1988, it was assigned Act No. 7-167 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.

References in Text

"This title", referred to in subsection (b), is title IX of Act August 17, 1937, ch. 690, 50 Stat. 692, as added Act May 16, 1938, ch 223, 52 Stat. 370.

Miscellaneous Notes

Applicability of 1980 amendment to refunds: Section 602 of the Act of September 13, 1980, D.C. Law 3-92, provided that the provisions of the 1980 amendment to this section shall apply only with respect to refunds for which both the claims for refund were filed and the liability for refund was determined (either by court action or administratively) after July 1, 1980.