

**DISTRICT OF COLUMBIA**  
**OFFICIAL CODE**

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

**CHAPTER 39.**  
**TOLL TELECOMMUNICATION SERVICE TAX.**

**2001 Edition**

**DISTRICT OF COLUMBIA OFFICIAL CODE**  
**CHAPTER 39. TOLL TELECOMMUNICATION**  
**SERVICE TAX.**

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# **CHAPTER 39. TOLL TELECOMMUNICATION SERVICE TAX.**

## **§ 47-3901. DEFINITIONS.**

For the purposes of this chapter, the term:

(1) "Customer" means the person or entity that contracts with the home service provider for District-based wireless telecommunication service; provided, that for the purposes of determining the place of primary use, if the end user of the District-based wireless telecommunication service is not the contracting party, the term "customer" shall include the end user of the District-based wireless telecommunication service. The term "customer" shall not include a reseller of District-based wireless telecommunication service or a serving carrier under an arrangement to serve the customer outside the home service provider's licensed service area.

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

(3) "District-based wireless telecommunication service" means mobile telecommunications service provided to a customer whose place of primary use is in the District.

(4) "Enhanced zip code" shall have the same meaning as set forth in 4 U.S.C. § 124(4).

(5) "Gross charge" means all charges and fees paid for the act or privilege of originating or receiving in the District toll telecommunication service or District-based wireless telecommunication service, valued in money whether paid in money or otherwise, including cash, credits, services, and property of every kind or nature, and determined without any deduction on account of the cost of the telecommunication service, the cost of materials used, labor or service costs, or any other expenses.

(6) "Home service provider" means the facilities-based carrier or reseller with which the customer contracts for the provision of mobile telecommunications service.

(7) "Licensed service area" means the geographic area in which the home service provider is authorized by law or contract to provide mobile telecommunications service to the customer.

(8) "Mobile telecommunications service" means commercial mobile radio service, as defined in section 47 C.F.R. § 20.3, as in effect on June 1, 1999. The term "mobile telecommunications service" shall not include equipment sales, rental, maintenance, repair, or charges associated with wireless telecommunication equipment.

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

(10) "Place of primary use" means the street address representative of where the customer's use of the mobile telecommunications service primarily occurs, which place shall be the residential street address or the primary business street address of the customer and shall be within the licensed service area of the home service provider.

(11) "Radio communication" or "communication by radio" means the transmission by radio of writing, signs, signals, pictures, and sound of all kinds.

(12) "Reseller" means a provider who purchases telecommunications services from another telecommunications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile telecommunication service. The term "reseller" shall not include a serving carrier with which the home service provider arranges for the purchased services to its customers outside the home service provider's licensed service area.

(13) "Serving carrier" means a facilities-based carrier providing mobile telecommunications service to a customer outside a home service provider's or reseller's licensed service area.

(14) "Toll telecommunication company" includes each person or lessee of a person who provides for the transmission or reception within the District of any form of toll telecommunication service for a consideration.

(15) "Toll telecommunication service" means the transmission or reception of any sound, vision, or speech communication for which there is a toll charge that varies in amount with the distance or elapsed transmission time of each individual communication or the transmission or reception of any sound, vision, or speech communication that entitles a person, upon the payment of a periodic charge that is determined as a flat amount or upon the basis of a total elapsed transmission time, to an unlimited number of communications to or from all or a substantial portion of persons who have telephone or radiotelephone stations in a specified area outside the local telephone system area in which the station that provides the service is located.

(16) "Wireless telecommunication company" means any person providing mobile telecommunications services, including a person or lessee of a person who provides for, or resells, the transmission or reception of any form of mobile telecommunications services for a fee directly to the public or such classes of eligible users as to be effectively available to the public.

(17) "Wireless telecommunication equipment" means personal tangible property used by a customer to transmit or receive District-based wireless telecommunication services.

(Sept. 20, 1989, D.C. Law 8-26, § 2, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533; Oct. 19, 2000, D.C. Law 13-172, § 2302(b), 47 DCR 6308; June 9, 2001, D.C. Law 13-305, § 302(f), 48 DCR 334; June 19, 2001, D.C. Law 13-313, § 16(d), 48 DCR 1873; Mar. 25, 2003, D.C. Law 14-215, § 2(b), 49 DCR 9444.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-3901.

##### *Effect of Amendments*

D.C. Law 13-172 in subsec. (2)(B) inserted "; or, beginning on April 30, 1998, 2-way land mobile radio used for taxicabs fare dispatch and for communication between taxicab drivers and their base".

D.C. Law 13-305 rewrote par. (10) and added par. (14).

Prior to amendment, par. (10) read:

"(10) 'Toll telecommunication company' means, but is not limited to, each person or lessee of a person who provides for the transmission or reception, within the District, of any form of toll telecommunication service for a consideration."

D.C. Law 13-313, in par. (2)(B), deleted "; or, beginning on April 30, 1998, 2-way land mobile radio used for taxicab fare dispatch and for communication between taxicab drivers and their base" following "personal communications service"; and rewrote par. (2)(C) which had read:

(2)(C) 'Commercial mobile service' does not include equipment sales, rental, maintenance, repair, or charges associated with wireless telecommunication equipment."

D.C. Law 14-215 rewrote the section which had read as follows:

"§ 47-3901. Definitions.

"For the purposes of this chapter, the term:

"(1) 'Billing address' means the physical location where the bill of the subscriber of the telecommunication service is mailed. If a bill for wireless telecommunication service is mailed to a subscriber by electronic mail such as E-mail or through the Internet to a web site for District-based wireless telecommunication service, 'billing address' means the location in the District where the subscriber receives the bill by electronic mail or through the Internet.

"(2) 'Commercial mobile service' means, but is not limited to:

"(A) Cellular mobile telecommunication services, digital services, specialized mobile radio services, paging services, dispatch communication services, or any service involving the transmission or reception of messages or information by means of a wireless telecommunication service and related features (e.g., voice mail, activation fees, etc.) for which there is:

"(i) A charge that varies in amount with the distance or elapsed transmission time of each individual communication; or

"(ii) An activation charge or recurring charge that is in an amount that entitles a subscriber to commercial mobile service; and

"(B) Radio communication service provided to a subscriber for a fee and which is carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, including both 1-way and 2-way radio communication services; mobile service which provides a regularly interacting group of base, mobile, portable, and associated control and relay stations (whether licensed on an individual, cooperative, or multiple basis) for private 1-way or 2-way land mobile radio communications by eligible users over designated areas of operation; or any service for which a license is required in a personal

communications service.

"(C) 'Commercial mobile service' shall not include: (i) equipment sales, rental, maintenance, repair, or charges associated with wireless telecommunication equipment; or (ii) beginning on May 1, 1997, 2-way land mobile radio used for taxicabs fare dispatch and for communication between taxicab drivers and their base.

"(3) 'District' means the District of Columbia.

"(4) 'District-based wireless telecommunication service' means commercial mobile service where the primary use is in the District. A commercial mobile service provider shall remit the tax to the District based on any reasonable method, including, without limitation, the subscriber's billing address, service address, or telephone number within the District.

"(5) 'Gross charge' means all charges and fees paid for the act or privilege of originating or receiving in the District, toll telecommunication service or District-based wireless telecommunication service, valued in money whether paid in money or otherwise, including cash, credits, services, and property of every kind or nature and shall be determined, without any deduction on account of the cost of the telecommunication service, the cost of materials used, labor or service costs, or any other expenses.

"(6) 'Mayor' means the Mayor of the District of Columbia.

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

"(8) 'Radio communication' or 'communication by radio' means the transmission by radio of writing, signs, signals, pictures, and sound of all kinds.

"(9) 'Subscriber' means the ultimate consumer of District-based wireless telecommunication services regardless of whether the person has executed a written contract for wireless telecommunication services.

"(10) 'Toll telecommunication company' means each person or lessee of a person, including a commercial local exchange carrier, who provides for the transmission or reception, within the District, of any form of toll telecommunication service for a consideration.

"(11) 'Toll telecommunication service' means the transmission or reception of any sound, vision, or speech communication for which there is a toll charge that varies in amount with the distance or elapsed transmission time of each individual communication or the transmission or reception of any sound, vision, or speech communication that entitles a person, upon the payment of a periodic charge that is determined as a flat amount or upon the basis of a total elapsed transmission time, to an unlimited number of communications to or from all or a substantial portion of persons who have telephone or radiotelephone stations in a specified area outside the local telephone system area in which the station that provides the service is located.

"(12) 'Wireless telecommunication company' means any person providing commercial mobile services, including a person or lessee of a person who provides for, or resells, the transmission or reception of any form of commercial mobile services for a fee directly to the public or such classes of eligible users as to be effectively available to the public.

"(13) 'Wireless telecommunication equipment' means personal tangible property used by a subscriber to transmit or receive District-based wireless telecommunication services.

"(14) 'Commercial local exchange carrier' means any person that is engaged in the provision of deregulated local telephone exchange service or exchange access as defined in § 34-2001(8)."

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 2 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

#### *Emergency Act Amendments*

For temporary (90-day) amendment of section, see § 2302(b) of the Fiscal Year 2001 Budget Support Emergency Act of 2000 (D.C. Act 13-376, July 24, 2000, 47 DCR 6574).

For temporary (90 day) amendment of section, see § 2302(b) of the Fiscal Year 2001 Budget Support Congressional Review Emergency Act of 2000 (D.C. Act 13- 438, October 20, 2000, 47 DCR 8740).

For temporary (90 day) amendment of section, see § 2(b) of Mobile Telecommunications Sourcing Conformity Emergency Act of 2002 (D.C. Act 14-442, July 23, 2002, 49 DCR 7835).

For temporary (90 day) amendment of section, see § 2(b) of Mobile Telecommunications Sourcing Conformity Congressional Review Emergency Act of 2002 (D.C. Act 14-509, October 23, 2002, 49 DCR 10240).

For temporary (90 day) amendment of section, see § 2(b) of Mobile Telecommunications Sourcing Conformity Congressional Review Emergency Amendment Act of 2003 (D.C. Act 15-5, January 22, 2003, 50 DCR 1446).

#### *Legislative History of Laws*

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

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

Law 13-172, the "Fiscal Year 2001 Budget Support Act of 2000," was introduced in Council and assigned Bill No. 13-679, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 15, 2000, and June 6, 2000, respectively. Signed by the Mayor on June 26, 2000, it was assigned Act No. 13-175 and transmitted to both Houses of Congress for its review. D.C. Law 13-172 became effective on October 19, 2000.

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

For Law 13-313, see notes under § 47-2005.

Law 14-215, the "Mobile Telecommunications sourcing Conformity Act of 2002", was introduced in Council and assigned Bill No. 14-700, which was referred to the Committee on Consumer and Regulatory Affairs. The Bill was adopted on first and second readings on July 2, 2002, and September 17, 2002, respectively. Signed by the Mayor on October 3, 2002, it was assigned Act No. 14-463 and transmitted to both Houses of Congress for its review. D.C. Law 14- 215 became effective on March 25, 2003.

#### *Delegation of Authority*

Delegation of authority pursuant to D.C. Law 7-204, the "Frigid Temperature Protection Amendment Act of 1988", see Mayor's Order 89-123, June 2, 1989.

Delegation of authority under D.C. Law 8-26, the "Toll Telecommunication Service Tax Act of 1989.", see Mayor's Order 91-175, October 24, 1991.

Delegation of authority pursuant to D.C. Law 9-157, the "Tissue Transplantation Distribution Amendment Act of 1992", see Mayor's Order 93-61, May 12, 1993.

#### *Miscellaneous Notes*

Definitions applicable: The definitions in § 1-202 apply to terms appearing in the 1973 amendment to this section.

Applicability of Law 14-215: Section 3 of D.C. Law 14-215 provides:

"This act shall apply to charges for mobile telecommunications services reflected on customer bills issued after August 1, 2002."

## **§ 47-3902. IMPOSITION OF TAX.**

(a) A tax shall be imposed on all toll telecommunication companies for the privilege of providing toll telecommunication service in the District. The rate for nonresidential customers shall be 11% of the monthly gross charges from the sale of toll telecommunication service that originates or terminates in the District, and for which a charge is made to a service address located in the District, regardless of where the charge is billed or paid and the rate for residential customers shall be 10% of the monthly gross charges from the sale of toll telecommunication service that originates or terminates in the District, and for which a charge is made to a service address located in the District, regardless of where the charge is billed or paid.

(b)(1) A tax shall be imposed on all wireless telecommunication companies for the privilege of providing mobile telecommunications service to a customer with a place of primary use within the District. The rate for nonresidential customers shall be 11% of the monthly gross charges from the sale of District-based wireless telecommunication services and the rate for residential customers shall be 10% of the monthly gross charges from the sale of District-based wireless telecommunication services. The tax shall be imposed and administered according to the provisions of § 47-3922. The tax under the mobile telecommunications service tax provisions of this chapter may be separately stated as a line item on the customer's bill.

(2) A mobile telecommunications service provider shall remit the tax to the District if the customer's place of primary use is within the District.

(3) For the purposes of subparagraph (1) of this paragraph, in determining whether a particular customer is a residential or nonresidential customer, a wireless telecommunications company may rely upon existing customer classifications, such as "individual," "consumer," "enterprise," "business," "corporate," or "government".

(c) The rates in subsections (a) and (b) of this section shall be subject to reduction in accordance with § 47-368.03.

(d) One-eleventh of the total tax collected from nonresidential customers pursuant to subsections (a) and (b) of this section, or any successor tax, shall be deposited in the Ballpark Revenue Fund established by [§ 10- 1601.02].

(Sept. 20, 1989, D.C. Law 8-26, § 3, 36 DCR 4723; Sept. 10, 1992, D.C. Law 9-145, § 112, 39 DCR 4895; June 14, 1994, D.C. Law 10-128, § 107, 41 DCR 2096; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533; Mar. 25, 2003, D.C. Law 14-215, § 2(c), 49 DCR 9444; June 5, 2003, D.C. Law 14-307, § 902(e), 49 DCR 11664; Mar. 13, 2004, D.C. Law 15-105, § 86(b), 51 DCR 881; Apr. 8, 2005, D.C. Law 15-320, § 110(g), 52 DCR 1757; Sept. 19, 2006, D.C. Law 16-161, §§ 102, 201(c), 53 DCR 5392.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-3902.

##### *Effect of Amendments*

D.C. Law 14-215, in subsec. (a), substituted "A tax shall be imposed on all toll telecommunications companies for the privilege of providing toll telecommunication service in the District. The" for "Beginning on March 1, 1989, a tax is imposed on all telecommunication companies for the privilege of providing toll telecommunication service in the District. After May 31, 1994, the"; and rewrote subsec. (b) which had read as follows:

"(b) Beginning May 1, 1997, a tax is imposed on all wireless telecommunication companies for the privilege of providing commercial mobile service in the District. The rate shall be 10% of the monthly gross charges from the sale of District-based wireless telecommunication services that originate from, or are received in, the District for which an elapsed time, distance charge, or monthly recurring charge is made to District-based wireless telecommunication services. The tax under the wireless telecommunication service tax provisions of this chapter may be separately stated as a line item on the subscriber's bill."

D.C. Law 14-307, in subsec. (a), substituted "11%" for "10%"; in subsec. (b)(1), substituted "11%" for "10%"; and added subsec. (c).

D.C. Law 15-105, in subsec. (c), substituted "§ 47-368.03" for "§ 47-143".

D.C. Law 15-320 rewrote subsecs. (a) and (b)(1); and added subsec. (d). Prior to amendment, subsecs. (a) and (b)(1) read as follows:

"(a) A tax shall be imposed on all toll telecommunication companies for the privilege of providing toll telecommunication service in the District. The rate shall be 11% of the monthly gross charges from the sale of toll telecommunication service that originates or terminates in the District, and for which a charge is made to a service address located in the District, regardless of where the charge is billed or paid.

"(b)(1) A tax shall be imposed on all wireless telecommunication companies for the privilege of providing mobile telecommunications service to a customer with a place of primary use within the District. The rate shall be 11% of the monthly gross charges from the sale of District-based wireless telecommunication services and the tax shall be imposed and administered according to the provisions of § 47-3922. The tax under the mobile telecommunications service tax provisions of this chapter may be separately stated as a line item on the customer's bill."

D.C. Law 16-161 added subsec. (b)(3); and, in subsec. (d) substituted "One-eleventh of the total tax collected from nonresidential customers" for "One-eleventh of the total tax collected".

##### *Temporary Amendments of Section*

For temporary (225 day) amendment of section, see § 3 of District of Columbia Gross Receipts and Toll Telecommunication Service Tax Temporary Amendment Act of 1991 (D.C. Law 9-34, August 17, 1991, law notification 38 DCR 5801).

For temporary (225 day) amendment of section, see § 3 of District of Columbia Gross Receipts and Toll Telecommunication Service Tax Temporary Amendment Act of 1992 (D.C. Law 9-124, June 11, 1992, law notification 39 DCR 4686).

Section 2(c) of D.C. Law 16-29, in subsec. (d), substituted "Beginning, April 8, 2005, one-eleventh of the total tax collected from nonresidential customers" for "One-eleventh of the total tax collected".

Section 4(b) of D.C. Law 16-29 provides that the act shall expire after 225 days of its having taken effect.

Section 2(h) of D.C. Law 16-102, in subsec. (d), substituted "One-eleventh of the total tax collected from nonresidential customers" for "One-eleventh of the total tax collected".

Section 11(b) of D.C. Law 16-102 provides that the act shall expire after 225 days of its having taken effect.

##### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 3 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

#### *Emergency Act Amendments*

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

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

For temporary (90 day) amendment of section, see §§ 2(c) and 3 of Mobile Telecommunications Sourcing Conformity Emergency Act of 2002 (D.C. Act 14-442, July 23, 2002, 49 DCR 7835).

For temporary (90 day) amendment of section, see § 2(c) of Mobile Telecommunications Sourcing Conformity Congressional Review Emergency Act of 2002 (D.C. Act 14-509, October 23, 2002, 49 DCR 10240).

For temporary (90 day) amendment of section, see § 2(c) of Mobile Telecommunications Sourcing Conformity Congressional Review Emergency Amendment Act of 2003 (D.C. Act 15-5, January 22, 2003, 50 DCR 1446).

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

For temporary (90 day) amendment of section, see § 2(c) of Utility Taxes Technical Corrections Emergency Act of 2005 (D.C. Act 16-86, May 18, 2005, 52 DCR 5265).

For temporary (90 day) amendment of section, see § 2(c) of Utility Technical Corrections Congressional Review Emergency Act of 2005 (D.C. Act 16-177, October 4, 2005, 52 DCR 9074).

For temporary (90 day) amendment of section, see § 2(h) of Finance and Revenue Technical Amendments Emergency Amendment Act of 2006 (D.C. Act 16-260, January 26, 2006, 53 DCR 780).

For temporary (90 day) amendment of section, see § 2(h) of Finance and Revenue Technical Amendments Congressional Review Emergency Amendment Act of 2006 (D.C. Act 16-361, April 26, 2006, 53 DCR 3619).

For temporary (90 day) amendment of section, see §§ 102, 201(c) of Natural Gas and Home Heating Oil Taxation Relief and Ratepayer Clarification Emergency Act of 2006 (D.C. Act 16-376, May 19, 2006, 53 DCR 4392).

For temporary (90 day) amendment of section, see §§ 3, 201(c) and 202(b) of Natural Gas and Home Heating Oil Taxation Relief and Ratepayer Clarification Congressional Review Emergency Amendment Act of 2006 (D.C. Act 16-443, July 21, 2006, 53 DCR 6436).

#### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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 legislative history of D.C. Law 12-100, see Historical and Statutory Notes following § 47-3901.

For Law 14-215, see notes following § 47-3901.

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

For Law 15-105, see notes following § 47-902.

For Law 15-320, see notes following § 47-2761 .

For Law 16-29, see notes following § 47-368.03.

For Law 16-161, see notes following § 47-368.03.

#### *Miscellaneous Notes*

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



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

For temporary repeal of § 106 of D.C. Act 11-360, see § 2(e) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1997 (D.C. Act 12-37, March 18, 1997, 44 DCR 1935).

Applicability of Law 14-215: Section 3 of D.C. Law 14-215 provides:

"This act shall apply to charges for mobile telecommunications services reflected on customer bills issued after August 1, 2002."

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

"Sec. 903. Applicability.

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

Applicability: Section 202(b) of D.C. Law 16-161 provides that section 201(c) shall apply as of April 8, 2005.

## **§ 47-3903. DEDUCTIONS.**

(a) A deduction may be taken from gross charges for amounts represented by accounts found to be worthless and actually charged off for income or franchise tax purposes, provided, that:

- (1) The tax on the amounts has been previously paid to the District;
- (2) Any amounts deducted from gross charges at the time of or after the date of write-off which are subsequently collected have been included in the first return filed after the gross charges are collected and taxes have been paid on the collected amounts; and
- (3) The amounts have not been deducted after the payment of the tax on the amounts for periods which are closed by the statute of limitations.

(b) Gross charges subject to the tax imposed pursuant to the wireless telecommunication service tax provisions of this chapter shall not include amounts determined to be fraudulent nor shall it include indemnification between carriers intended to cover the cost of fraudulent communication activity.

(Sept. 20, 1989, D.C. Law 8-26, § 4, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3903.

#### *Temporary Addition of Section*

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

#### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

For legislative history of D.C. Law 12-100, see Historical and Statutory Notes following § 47-3901.

## **§ 47-3904. EXEMPTIONS.**

(a) Gross charges from the sale, by any toll or wireless telecommunication company, of toll telecommunication or District-based wireless telecommunication service for resale to any other toll or wireless telecommunication company or public utility subject to tax under this chapter or § 47-2501 shall be exempt from taxation under this chapter.

(b) Gross charges from the sale, by any public utility of utility service for resale to a toll telecommunication or wireless telecommunication company subject to tax under this chapter shall be exempt from taxation under § 47-2501.

(Sept. 20, 1989, D.C. Law 8-26, § 5, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3904.

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 5 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

*Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

For legislative history of D.C. Law 12-100, see Historical and Statutory Notes following § 47-3901.

## **§ 47-3905. RETURNS AND PAYMENT OF TAX.**

(a) Each toll telecommunication company shall be subject to the following filing and payment requirements:

(1) On or before the 20th day of each calendar month, each toll telecommunication company subject to tax under this chapter shall file a return with the Mayor that reports the amount of its monthly gross charges for the preceding calendar month from the sale of toll telecommunication services that originate or terminate in the District and for which a charge is made to a service address located in the District, regardless of where the charge is billed or paid.

(2) For each calendar month beginning March 1, 1989, each toll telecommunication company shall pay the tax imposed by this chapter before the 21st day of the succeeding calendar month. The return for each calendar month shall be filed at the time payment is made or on the 20th day of the succeeding calendar month, whichever is earlier.

(3) The form of the return shall be prescribed by the Mayor and the return shall contain information that the Mayor considers necessary for the proper administration of the tax.

(b) Each wireless telecommunication company shall be subject to the following filing and payment requirements:

(1) On or before the 20th day of each calendar month, each wireless telecommunication company subject to tax under this chapter shall file a return with the Mayor that reports the amount of its monthly gross charges for the preceding calendar month from the sale of District-based wireless telecommunication service.

(2) For each calendar month beginning May 1, 1997, each wireless telecommunication company shall pay the tax before the 21st day of the succeeding calendar month. The return for each calendar month shall be filed at the time payment is made or on the 20th day of the succeeding calendar month, whichever is earlier.

(3) The form of the return shall be prescribed by the Mayor and the return shall contain information that the Mayor considers necessary for the proper administration of the tax.

(Sept. 20, 1989, D.C. Law 8-26, § 6, 36 DCR 4723; Apr. 9, 1997, D.C. Law 11-198, § 106, 43 DCR 4569; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 9, 1997, D.C. Law 11-255, § 59, 44 DCR 1271; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3905.

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 6 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

#### *Emergency Act Amendments*

For temporary amendment of section, see § 108 of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181).

For temporary repeal of § 106 of D.C. Act 11-360, see § 2(e) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1997 (D.C. Act 12-37, March 18, 1997, 44 DCR 1935).

Section 1001 of D.C. Act 11-302 provides for application of the act.

#### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

Law 11-198, the "Fiscal Year 1997 Budget Support Act of 1996," was introduced in Council and assigned Bill No. 11-741, which was referred to the Committee on the Whole. The Bill was adopted on first and second readings on June 19, 1996, and July 3, 1996, respectively. Signed by the Mayor on July 26, 1996, it was assigned Act No. 11-360 and transmitted to both Houses of Congress for its review. D.C. Law 11-198 became effective on April 9, 1997.

Law 11-255, the "Second Technical Amendments Act of 1996," was introduced in Council and assigned Bill

No. 11-905, which was referred to the Committee of the Whole. The Bill was adopted on 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. 11-519 and transmitted to both Houses of Congress for its review. D.C. Law 11-255 became effective on April 9, 1997.

For legislative history of D.C. Law 12-100, see Historical and Statutory Notes following § 47-3901.

## **§ 47-3906. ALTERNATE METHOD OF REPORTING.**

(a) A taxpayer subject to the provisions of § 47-3902 may be allowed an alternate method of reporting its monthly gross charges subject to the tax under this chapter upon showing to the satisfaction of the Mayor, within 90 days from the effective date of this act or 30 days from the first day a toll or wireless telecommunication company begins offering a new toll or wireless telecommunication service in the District, that it does not have the capability to identify the gross charges from the sale of District-based wireless telecommunication, or it is unable to identify the jurisdiction of origination or termination of a particular toll telecommunication service.

(b) The showing shall be made by a petition to the Mayor which shall include the factual basis for the inability of the taxpayer to identify the charges, with supporting documentation, and an alternate method of reporting the charges that the taxpayer believes is reasonable and equitable.

(c) The Mayor may employ a reasonable and equitable alternate method for reporting the gross charges of the taxpayer based on information submitted pursuant to this chapter or based on any other information made available to the Mayor.

(Sept. 20, 1989, D.C. Law 8-26, § 7, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3906.

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 7 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

#### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

For legislative history of D.C. Law 12-100, see Historical and Statutory Notes following § 47-3901.

## **§ 47-3907. CREDIT.**

(a) To prevent actual multi-state taxation of the sale of toll or wireless telecommunication service, the taxpayer, upon proof that it has paid a properly due excise, sales, use, or gross receipts tax in another jurisdiction on a sale that is subject to taxation under this chapter, shall be allowed a credit against the tax for the amount paid, but in no event shall the credit exceed the tax imposed under this chapter.

(b) A taxpayer may be allowed an alternate method for reporting the credit upon showing to the satisfaction of the Mayor that it does not have the capability through reasonable measures to determine the credit. The showing may be made by a petition to the Mayor which includes the factual basis for the inability to determine the credit through reasonable measures, and an alternate method of reporting the credit that the taxpayer believes is reasonable and equitable.

(Sept. 20, 1989, D.C. Law 8-26, § 8, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3907.

#### *Temporary Addition of Section*

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

#### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

For legislative history of D.C. Law 12-100, see Historical and Statutory Notes following § 47-3901.

## **§ 47-3908. AUTHORITY OF MAYOR TO DETERMINE TAX; DEFICIENCIES IN TAX.**

(a) The Mayor shall have the authority to determine, redetermine, assess, or reassess any tax due under this chapter. Assessments of any deficiencies in the tax due under this chapter, or any interest and penalties thereon, shall be governed by § 47-4312.

(b) Any assessment of tax, penalties, and interest that has become final pursuant to § 47-4312 shall be due and payable within 10 days after service of a final assessment by the Mayor or service of a final order by the Office of Administrative Hearings, as applicable.

(c) Except as provided in § 47-4312, any person aggrieved by an assessment of a deficiency in tax under the provisions of this section may appeal to the Superior Court of the District of Columbia in the same manner and to the same extent as set forth in §§ 47-3303, 47-3304, and 47-3308.

(Sept. 20, 1989, D.C. Law 8-26, § 9, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Dec. 7, 2004, D.C. Law 15-217, § 4(i), 51 DCR 9126.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3908.

#### *Effect of Amendments*

D.C. Law 15-217 rewrote subsecs. (a) and (b); and, in subsec. (c), substituted "Except as provided in § 47-4312, any person aggrieved by an assessment of a deficiency in tax" for "Any person aggrieved by an assessment of a deficiency in tax finally determined by the Mayor". Prior to amendment, subsecs. (a) and (b) had read as follows:

"(a) The Mayor shall have the authority to determine, redetermine, assess, or reassess any tax due under this chapter. If a deficiency in tax is determined by the Mayor, the person liable for the deficiency shall be notified of the determination of a deficiency by certified mail sent to the person's last known address. The notice shall state that a protest may be filed with the Mayor not more than 30 days after the date that the notice is certified as having been mailed and shall explain that the protest is an opportunity to show cause why the deficiency should not be paid. If no protest is filed within the 30-day period, the deficiency as determined by the Mayor shall be final. If a protest is filed within the 30-day period, the Mayor shall provide an opportunity for a hearing concerning the matter and shall send notice of a final decision and a statement of taxes finally determined to be due, by mail, to the last known address of the person liable for the payment of the deficiency.

"(b) Any deficiency in tax that has become final under subsection (a) of this section shall be due and payable, if no protest is filed, within 10 days after the end of the 30-day period described in subsection (a) of this section. If a protest is filed, the deficiency shall be due and payable within 10 days after notice of the Mayor's final decision concerning the protest is mailed to the person liable for the deficiency."

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 9 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

#### *Emergency Act Amendments*

For temporary (90 day) amendment of section, see § 3(i) 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(i) 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 8-26, see Historical and Statutory Notes following § 47-3901.

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

## **§ 47-3909. COMPROMISES.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 10, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(ccc)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-3909.

*Temporary Addition of Section*

For temporary (225 day) addition of section, see § 10 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

*Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

**§ 47-3910. CLOSING AGREEMENTS.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 11, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(ccc)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-3910.

*Temporary Addition of Section*

For temporary (225 day) addition of section, see § 11 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

*Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

**§ 47-3911. TESTIMONY; PRODUCTION OF BOOKS AND RECORDS.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 12, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(ddd)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-3911.

*Temporary Addition of Section*

For temporary (225 day) addition of section, see § 12 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

*Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

**§ 47-3912. INTEREST AND PENALTIES.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 13, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(ddd)(2), 48 DCR 334.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-3912.

##### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 13 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

##### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

### **§ 47-3913. JEOPARDY ASSESSMENTS.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 14, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(eee)(2), 48 DCR 334.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-3913.

##### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 14 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

##### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

### **§ 47-3914. ASSESSMENT; COLLECTION; DEADLINE; FRAUDULENT RETURNS; EXTENSIONS.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 15, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(fff)(2), 48 DCR 334.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-3914.

##### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 15 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

##### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

## **§ 47-3915. OVERPAYMENT; CREDIT OR REFUND; TIME FOR FILING; INTEREST.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 16, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(fff)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3915.

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 16 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

#### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

## **§ 47-3916. LIEN FOR TAXES.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 17, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(ggg)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3916.

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 17 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

#### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

## **§ 47-3917. SECRECY OF RETURNS.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 18, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(ggg)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-3917.

#### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 18 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

*Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

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."

**§ 47-3918. PERSONAL DEBT LIABILITY; PRIORITY; COLLECTION; "PERSON" DEFINED.[REPEALED]**

(Sept. 20, 1989, D.C. Law 8-26, § 19, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100 § 2(f), 45 DCR 1533; June 9, 2001, D.C. Law 13-305, § 406(ggg)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-3918.

*Temporary Addition of Section*

For temporary (225 day) addition of section, see § 19 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

*Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

For legislative history of D.C. Law 12-100, see Historical and Statutory Notes following § 47-3901.

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."

**§ 47-3919. RULEMAKING AUTHORITY.**

The Mayor shall issue rules to carry out the provisions of this act in accordance with § 2-505.

(Sept. 20, 1989, D.C. Law 8-26, § 23, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-3919.

*Temporary Addition of Section*

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

*Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

*References in Text*

"This act," referred to in this section, is D.C. Law 8-26, which is primarily codified as § 47-3901 et seq.

**§ 47-3920. EFFECT OF REPEALERS AND AMENDMENTS.**

(a) The repeal or amendment by this act of any provision of law shall not affect any act done or any right accrued or accruing under the provision of law before September 20, 1989 or any suit or proceeding commenced before September 20, 1989, but all rights and liabilities under prior law shall continue and may be enforced in the same manner and to the same extent as if the repeal or amendment had not been made.



(b) All offenses committed and all penalties incurred prior to September 20, 1989 under any provision of law repealed or amended, may be prosecuted and punished in the same manner and with the same effect as if this act had not been enacted.

(Sept. 20, 1989, D.C. Law 8-26, § 24, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-3920.

##### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 24 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

##### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

##### *References in Text*

"This act," referred to in (a) and (b), is D.C. Law 8-26, which is primarily codified as § 47-3901 et seq.

## **§ 47-3921. APPLICABILITY.**

The provisions of § 22 shall apply as of July 1, 1986. All other sections of this act shall apply as of March 1, 1989.

(Sept. 20, 1989, D.C. Law 8-26, § 25, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-3921.

##### *Temporary Addition of Section*

For temporary (225 day) addition of section, see § 25 of Toll Telecommunications Service Tax Temporary Act of 1989 (D.C. Law 8-4, May 23, 1989, law notification 36 DCR 4154).

##### *Legislative History of Laws*

For legislative history of D.C. Law 8-26, see Historical and Statutory Notes following § 47-3901.

##### *References in Text*

"Section 22" is § 22 of D.C. Law 8-26, which is codified at § 47-2501.

"This act," referred to in this section, is D.C. Law 8-26, which is primarily codified as § 47-3901 et seq.

## **§ 47-3922. SPECIAL RULES FOR MOBILE TELECOMMUNICATIONS SERVICES.**

(a) Mobile telecommunications service provided to a customer and billed by or for the customer's home service provider shall be deemed to be provided by the home service provider at the customer's place of primary use. Subject to the exceptions in 4 U.S.C. §§ 116(b) and (c), charges for mobile telecommunications service shall be subject to the tax imposed by this chapter if the customer's place of primary use is within the District, regardless of where the mobile telecommunications services originate, terminate, or pass through. No charges for mobile telecommunications service shall be taxable under this chapter if the customer's place of primary use is outside the District.

(b) If otherwise taxable and nontaxable charges for mobile telecommunications service are aggregated, the charges for nontaxable mobile telecommunications service shall be subject to taxation unless the home service provider can reasonably identify charges not subject to taxation from its books and records that are kept in the regular course of business. A customer shall not rely upon the nontaxability of charges for mobile telecommunications services unless the customer's home service provider separately states the charges for nontaxable mobile telecommunications services from taxable charges or the home service provider elects, after receiving written notice from the customer in the form required by the provider, to provide verifiable data based upon the home service provider's books and records that are kept in the regular course of business that reasonably identifies the nontaxable charges.

(c) The Mayor may provide, or designate a database provider to provide, a home service provider with an electronic database that meets the requirements of 4 U.S.C. § 119. If a database is provided and maintained in accordance with 4 U.S.C. §§ 119 and 121, a home service provider shall be held harmless from any tax, charge, or fee liability for errors or omissions due solely to reliance on the data contained in the database. If no electronic database is provided by the Mayor or a designated database provider, a home service provider may use an enhanced zip code to assign each street address to a specific taxing jurisdiction and, if employed and maintained in accordance with 4 U.S.C. §§ 120 and 121, the home service provider shall be held harmless from any tax, charge, or fee liability that otherwise would be due solely as a result of an assignment of a street address to an incorrect taxing jurisdiction.

(d)(1) A home service provider shall obtain and maintain a customer's place of primary use. Subject to 4 U.S.C. § 121, if the home service provider's reliance on information provided by its customer is in good faith, the home service provider:

(A) May rely on the applicable residential or business street address provided by the home service provider's customer; and

(B) Shall not be liable for any additional taxes, charges, or fees based on a different determination of the place of primary use for taxes, charges, or fees that are customarily passed on to the customer as a separate itemized charge.

(2) The Mayor may correct the place of primary use or correct the assignment of a taxing jurisdiction by a home service provider in accordance with 4 U.S.C. § 121.

(3) Except as provided in paragraphs (1) and (2) of this subsection, a home service provider may treat the address used by the home service provider for tax purposes for any customer under a service contract or agreement in effect on or before July 28, 2002, as that customer's place of primary use for the remaining term of the service contract or agreement, excluding any extension or renewal of the service contract or agreement, for purposes of determining the taxing jurisdiction to which taxes, charges, or fees on charges for mobile telecommunications service should be remitted.

(e) If a customer believes that an amount of tax, charge, or fee or an assignment of place of primary use or taxing jurisdiction included on a bill under the provisions of this section is erroneous, the customer shall notify the home service provider in writing. The customer shall include in this written notification the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction, a description of the error asserted by the customer, and any other information that the home service provider reasonably requires to process the request. Within 60 days of receiving a notice under this section, the home service provider shall review its records to determine the customer's taxing jurisdiction. If this review shows that the amount of tax, charge, or fee or assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct the error and refund or credit the amount of tax, charge, or fee erroneously collected from the customer for a period not to exceed 2 years. If this review shows that the amount of tax, charge, or fee or assignment of place of primary use or taxing jurisdiction is correct, the home service provider shall provide a written explanation to the customer. The procedures in this subsection shall be the first course of remedy available to customers seeking correction of assignment of place of primary use or taxing jurisdiction, or a refund of or other compensation for taxes, charges, or fees erroneously collected by the home service provider, and no cause of action based upon a dispute arising from such taxes, charges, or fees shall accrue until a customer has exhausted the remedies set forth in this subsection.

(f) The Mayor shall issue regulations to implement the provisions of this section and § 47-3902(b). The proposed rules shall be submitted to the Council for a 90-day review period, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within the 90-day review period, the proposed rules shall be deemed approved.

(March 25, 2003, D.C. Law 14-215, § 2(d), 49 DCR 9444.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Emergency Act Amendments*

For temporary (90 day) addition of this section, see §§ 2(d) and (3) of Mobile Telecommunications Sourcing Conformity Emergency Act of 2002 (D.C. Act 14-442, July 23, 2002, 49 DCR 7835).

For temporary (90 day) addition of this section, see § 2(d) of Mobile Telecommunications Sourcing Conformity Congressional Review Emergency Act of 2002 (D.C. Act 14-509, October 23, 2002, 49 DCR 10240).

For temporary (90 day) addition of this section, see § 2(d) of Mobile Telecommunications Sourcing Conformity Congressional Review Emergency Amendment Act of 2003 (D.C. Act 15-5, January 22, 2003, 50 DCR 1446).

##### *Legislative History of Laws*

For Law 14-215, see notes following § 47-3901.

Applicability of Law 14-215: Section 3 of D.C. Law 14-215 provides:

"This act shall apply to charges for mobile telecommunications services reflected on customer bills issued after August 1, 2002."