

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 4.
COLLECTION AND DISBURSEMENT OF TAXES.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 4. COLLECTION AND DISBURSEMENT OF TAXES.

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CHAPTER 4. COLLECTION AND DISBURSEMENT OF TAXES.

SUBCHAPTER I. GENERAL PROVISIONS.

§ 47-401. REQUIRED BOND FOR COLLECTOR OF TAXES.

The Collector of Taxes before entering upon his duties shall execute a bond in the sum of \$100,000, with sufficient surety or sureties, to be approved by the Mayor of the District of Columbia conditioned for the faithful performance of the duties of his office.

(Leg. Assem., Aug. 23, 1871, ch. 108, § 7; June 20, 1874, 18 Stat. 116, ch. 337, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-401.

1973 Ed., § 47-302.

Miscellaneous Notes

Office of Collector of Taxes abolished: The Office of the Collector of Taxes was abolished and the functions thereof transferred to the Board of Commissioners of the District of Columbia by Reorganization Plan No. 5 of 1952. All functions of the Office of the Collector of Taxes including the functions of all officers, employees and subordinate agencies were transferred in the Director, Department of General Administration by Reorganization Order No. 3, dated August 28, 1952. Reorganization Order No. 20, dated November 10, 1952, transferred the functions of the Collector of Taxes to the Finance Office. The same Order provided for the Office of the Collector of Taxes headed by a Collector in the Finance Office and abolished the previously existing Office of the Collector of Taxes. Reorganization Order No. 20 was superseded and replaced by Organization Order No. 121, dated December 12, 1957, which provided that the Finance Office (consisting of the Office of the Finance Officer, Property Tax Division, Revenue Division, Treasury Division, Accounting Division, and Data Processing Division) would continue under the direction and control of the Director of General Administration, and that the Treasury Division would perform the function of collecting revenues of the District of Columbia and depositing the same with the Treasurer of the United States. Organization Order No. 121 was revoked by Organization Order No. 3, dated December 13, 1967, Part IVC of which prescribed the functions of the Finance Office within a newly established Department of General Administration. The executive functions of the Board of Commissioners were transferred to the Commissioner of the District of Columbia by § 401 of Reorganization Plan No. 3 of 1967. Functions of the Finance Office as stated in Part IVC of Organization Order No. 3 were transferred to the Director of the Department of Finance and Revenue by Commissioner's Order No. 69-96, dated March 7, 1969. The collection functions of the Director of the Department of Finance and Revenue were transferred to the District of Columbia Treasurer pursuant to § 47-316 on March 5, 1981.

§ 47-402. DEPUTY COLLECTOR OF TAXES.

The Deputy Collector of Taxes shall perform such duties as may be required of him by the Collector, and the Collector may require the said Deputy Collector to give bond for the faithful performance of his duties; but the Collector shall in every respect be responsible, as now provided by law, to the United States, the District of Columbia, and to individuals, as the case may be, for all moneys collected.

(June 11, 1896, 29 Stat. 394, ch. 419; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-402.

1973 Ed., § 47-303.

Miscellaneous Notes

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

§ 47-403. CASHIER IN COLLECTOR'S OFFICE.

The cashier (in the Collector's office) shall, in the necessary absence or inability of the Collector from any cause, perform his duties without any additional compensation; and the Collector may require the said cashier to give bond for the faithful performance of such duties during the absence or inability of the Collector; but the Collector shall in every respect be responsible, as now provided by law, to the United States, the District of Columbia, and to individuals, as the case may be, for all moneys collected.

(Aug. 6, 1890, 26 Stat. 294, ch. 724; enacted, Apr. 9, 1997, D.C. Law 11- 254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-403.

1973 Ed., § 47-304.

Miscellaneous Notes

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

§ 47-404. ACCOUNT BOOKS OF COLLECTOR.

(a) It shall be the duty of the Collector to keep in his office account books, in which shall be entered:

- (1) The dates of payment of all taxes;
- (2) The amounts paid;
- (3) The names of the persons by whom payment has been made;
- (4) The years paid for;
- (5) The property paid on; and
- (6) The names of the persons to whom assessed.

(b) His books shall at all times be open to the inspection of any officer who may be authorized by the Mayor of the District of Columbia to examine the same.

(Leg. Assem., Aug. 23, 1871, ch. 108, § 1; June 20, 1874, 18 Stat. 116, ch. 337, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-404.

1973 Ed., § 47-305.

Miscellaneous Notes

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

§ 47-405. CERTIFICATE OF TAXES AND ASSESSMENTS DUE; FURNISHMENT; FEE.

(a) The Mayor shall furnish whenever called upon, a certified statement of all taxes and assessments, general and special, that may be due at the time of making the certificate; and the certificate when furnished shall be a bar to the collection and recovery from any subsequent purchaser of any tax or assessment omitted from and which may be a lien upon the real property mentioned in the certificate, and the lien shall be discharged as to such subsequent purchaser, but shall not affect the liability of the person who owned the real property at the time such tax was assessed to pay the same, mentioned in the certificate. The Mayor shall collect a fee for each certificate of taxes issued.

(b) Subsection (a) of this section shall not apply to taxes and assessments, general and special, for which a lien has been recorded at the Recorder of Deeds.

(c) This section shall not apply to taxes owed, or which shall be owed, under § 47-850.02(c)(2) or § 47-863(g)(2).

(c-1) This section shall not apply to real property taxes deferred under §§ 47-845, 47-845.01, 47-845.02, and 47-845.03.

(d) The certified statement may be furnished in the form of a physical certificate or via an electronic medium, at the discretion of the Mayor. When furnished via an electronic medium, a digital signature shall be deemed a signature and official seal for purposes of subsection (a) of this section; provided, that in the absence of the digital signature, the last update to the electronic file as evidenced by the records of the Mayor, immediately prior to transfer of the real property for which the certified statement was obtained, shall be deemed the certified statement.

(Feb. 6, 1879, 20 Stat. 283, ch. 50; May 13, 1892, 27 Stat. 37, ch. 74; Mar. 3, 1917, 39 Stat. 1005, ch. 160; Mar. 3, 1925, 43 Stat. 1222, ch. 477; June 25, 1938, 52 Stat. 1202, ch. 702, § 11; Mar. 16, 1978, D.C. Law 2-57, § 2, 24 DCR 5426; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 508(e)(1), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(b), 50 DCR 896; Oct. 20, 2005, D.C. Law 16-33, § 1143(a), 52 DCR 7503.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-405.

1973 Ed., § 47-306.

Effect of Amendments

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

"The Collector of Taxes shall furnish whenever called upon, a certified statement, over his hand and official seal, of all taxes and assessments, general and special, that may be due at the time of making said certificate; and said certificate when furnished shall be a bar to the collection and recovery from any subsequent purchaser of any tax or assessment omitted from and which may be a lien upon the real estate mentioned in said certificate, and said lien shall be discharged as to such subsequent purchaser, but shall not affect the liability of the person who owned the property at the time such tax was assessed to pay the same, mentioned in said certificate. The charge for each certificate of taxes so issued shall be \$6."

D.C. Law 14-282, in subsec. (b), substituted "Subsection (a) of this section" for "This section"; and added subsecs. (c) and (d).

D.C. Law 16-33 added subsec. (c-1).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 8(e)(1) 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).

For temporary (225 day) amendment of section, see § 12(b) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(b) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 8(e)(1) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14-22, March 16, 2001, 48 DCR 2706).

For temporary (90 day) amendment of section, see § 12(b) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(b) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(b) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

For temporary (90 day) amendment of section, see §§ 1143(a), 1144 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

Legislative History of Laws

Law 2-57, the "Tax Certificate Issuance and Return Duplicating User Charges Act of 1977," was introduced in Council and assigned Bill No. 2-201, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 8, 1977 and November 22, 1977, respectively. Signed by the Mayor on December 15, 1977, it was assigned Act No. 2-122 and transmitted to both Houses

of Congress for its review.

Law 13-305, the "Tax Clarity Act of 2000", was introduced in Council and assigned Bill No. 13-586, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 2, 2000, and November 8, 2000, respectively. Signed by the Mayor on December 13, 2000, it was assigned Act No. 13-501 and transmitted to both Houses of Congress for its review. D.C. Law 13-305 became effective on June 9, 2001.

Law 14-282, the "Tax Clarity and Recorder of Deeds Act of 2002", was introduced in Council and assigned Bill No. 14-537, which was referred to Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 2, 2002, and October 1, 2002, respectively. Signed by the Mayor on January 22, 2003, it was assigned Act No. 14-616 and transmitted to both Houses of Congress for its review. D.C. Law 14-282 became effective on April 4, 2003.

For Law 16-33, see notes following § 47-308.01.

Miscellaneous Notes

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

Section 1144 of D.C. Law 16-33 provides that §§ 1142 and 1143 shall apply to tax periods beginning after September 30, 2005.

§ 47-406. POWERS OF MAYOR--ADJUSTMENT OF CERTAIN RATES.

The Mayor of the District of Columbia is hereby authorized from time to time to adjust the rates to be charged for issuing certificates of real estate taxes and assessments due and for duplicating District of Columbia tax returns. Notice of changes in such rates shall be published in accordance with the provisions of § 2-501 et seq. and, in addition, shall be filed with the Council of the District of Columbia at least 30 days prior to their effective date.

(Mar. 16, 1978, D.C. Law 2-57, § 5, 24 DCR 5426; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-406.

1973 Ed., § 47-306.1.

Legislative History of Laws

For legislative history of D.C. Law 2-57, see Historical and Statutory Notes following § 47-405.

§ 47-407. POWERS OF MAYOR--WAIVER OF INTEREST AND PENALTIES.[REPEALED]

(June 25, 1938, 52 Stat. 1201, ch. 702, § 7; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(c), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-407.

1973 Ed., § 47-307.

Legislative History of Laws

For Law 13-305, see notes following § 47-405.

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."

§ 47-408. POWERS OF MAYOR--OMISSION FROM RECORDS OF UNCOLLECTIBLE TAXES AND ASSESSMENTS.

The Mayor of the District of Columbia is authorized to direct the Collector of Taxes of the District of

Columbia to omit from his records as assets of the District of Columbia any and all taxes, real and personal, and all special assessments which the Mayor may determine are uncollectible, but such determination on the part of the Mayor or the failure of the Collector to carry such taxes on his records as assets shall not affect the liability of the taxpayer for the payment of said taxes.

(June 25, 1938, 52 Stat. 1202, ch. 702, § 10; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-408.

1973 Ed., § 47-308.

Miscellaneous Notes

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

§ 47-409. DISBURSEMENT OF TAXES AND APPROPRIATIONS; SETTLEMENT OF ACCOUNTS.

All taxes collected shall be paid into the Treasury of the United States, and the same, as well as the appropriations made by Congress for the expenses of the District of Columbia, shall be disbursed for the expenses of said District, on itemized vouchers, which shall have been audited and approved by the Auditor of the District of Columbia, certified by the Mayor of the District of Columbia; and the accounts of the Mayor, and the tax collectors, and all other officers required to account, shall be settled and adjusted by the General Accounting Office.

(June 11, 1878, 20 Stat. 105, ch. 180, § 4; June 10, 1921, 42 Stat. 24, ch. 18, § 305; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-409.

1973 Ed., § 47-309.

Miscellaneous Notes

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

§ 47-410. PAYMENT OF MONEYS INTO TREASURY; REQUISITIONS AND EXPENDITURES; DISBURSEMENT ACCOUNTS.

All moneys appropriated for the expenses of the government of the District of Columbia, together with all revenues of the District of Columbia from taxes or otherwise, shall be deposited in the Treasury of the United States, as required by the provisions of § 47-409, and shall be drawn therefrom only on requisition of the Mayor of the District of Columbia (except that the moneys appropriated for interest and the sinking fund shall be drawn therefrom only on the requisition of the Treasurer of the United States), such requisition specifying the appropriation upon which the same is drawn; and in no case shall such appropriation be exceeded either in requisition or expenditure; and the accounts for all disbursements of the Mayor of said District shall be made monthly to the General Accounting Office by the Auditor of the District of Columbia, on vouchers certified by the Mayor, as required by law.

(July 1, 1882, 22 Stat. 144, ch. 263, § 3; Mar. 3, 1883, 22 Stat. 470, ch. 95, § 2; June 10, 1921, 42 Stat. 24, ch. 18, § 304; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-410.

1973 Ed., § 47-310.

§ 47-411. TRUST FUND DEPOSITS AND DISBURSEMENTS.

(a) All moneys received by the Collector of Taxes of the District of Columbia in the nature of trust fund deposits, the disposition of which is not provided for by law, and which had been on April 27, 1904, deposited by said Collector with the Treasurer of the United States to the official credit of the Disbursing

Officer of the District of Columbia, shall be deposited by the said Collector in the Treasury of the United States to the credit of a permanent appropriation account, to be known and designated as "Miscellaneous Trust Fund Deposits, District of Columbia."

(b) Necessary advances from said permanent appropriation account shall be made by the Secretary of the Treasury to the Disbursing Officer of the District of Columbia, upon requisition of the Mayor of the District of Columbia for such amounts as may be required from time to time for necessary disbursements. The said Disbursing Officer shall make disbursements from such advances only upon itemized vouchers duly audited and approved by the Auditor of the District of Columbia, and the accounts of said Disbursing Officer for all such disbursements shall be rendered to and audited by the General Accounting Office.

(c) It shall be the duty of the Auditor of the District of Columbia to keep separate accounts with each depositor for all trust fund deposits received and deposited in accordance with the provisions of this section, showing the amounts received and deposited and the payments made on each individual account.

(Apr. 27, 1904, 33 Stat. 368, ch. 1628; June 10, 1921, 42 Stat. 24, ch. 18, § 304; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-411.

1973 Ed., § 47-311.

Miscellaneous Notes

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

Disbursing Office abolished: See Historical and Statutory Notes following § 47-111.

§ 47-412. APPLICABILITY OF PERSONAL PROPERTY TAX PROVISIONS.[REPEALED]

(May 18, 1954, 68 Stat. 119, ch. 218, title XVI, § 1601; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(d), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-412.

1973 Ed., § 47-312.

Legislative History of Laws

For Law 13-305, see notes following § 47-405.

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), (oo), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

§ 47-412.01. TIME FOR PERFORMANCE OF ACTS WHEN LAST DAY FALLS ON SATURDAY, SUNDAY, OR LEGAL HOLIDAY.

When the last day prescribed administered by the Office of Tax and Revenue for performing any act falls on Saturday, Sunday, or a legal holiday, the performance of the act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday, or a legal holiday. For the purposes of this section:

(1) The last day for the performance of any act shall be determined by including any authorized extension of time.

(2) The term "legal holiday" means a legal holiday in the District of Columbia.

(Apr. 8, 2011, D.C. Law 18-363, § 2(a)(2), 58 DCR 963.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

Section 2 of D.C. Law 19-9 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability.

"Sections 2 and 3 shall apply as of October 1, 2011."

Section 4(b) of D.C. Law 19-9 provides that the act shall expire after 225 days of its having taken effect.

Section 2 of D.C. Law 19-75 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability; transition.

"(a) Sections 2 and 3 shall apply upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson to the Real Property Tax Appeals Commission for the District of Columbia.

"(b) Notwithstanding subsection (a) of this section, the Mayor shall appoint the members of the Real Property Tax Appeals Commission for the District of Columbia with the advice and consent of the Council in accordance with the provisions of section 2(b)(3)."

Section 8(b) of D.C. Law 19-75 provides that the act shall expire after 225 days of its having taken effect.

Temporary Repeal of Section

Section 6 of D.C. Law 19-75 repealed D.C. Law 19-9.

Emergency Act Amendments

For temporary (90 day) addition of § 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Emergency Amendment Act of 2011 (D.C. Act 19-33, March 15, 2011, 58 DCR 2608).

For temporary (90 day) addition of § 3a of D.C. Law 18-363, see § 2 of Real Property Tax Appeals Commission Establishment Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-76, June 23, 2011, 58 DCR 5377).

Legislative History of Laws

Law 18-363, the "Real Property Tax Appeals Commission Establishment Act of 2010", was introduced in Council and assigned Bill No. 18-530, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2010, and December 21, 2010, respectively. Signed by the Mayor on January 28, 2011, it was assigned Act No. 18-714 and transmitted to both Houses of Congress for its review. D.C. Law 18-363 became effective on April 8, 2011.

Miscellaneous Notes

Section 4 of D.C. Law 19-155 added a section to D.C. Law 18-363 to read as follows:

"Sec. 3a. Applicability; transition.

"(a) Sections 2 and 3 shall apply upon Council approval and appointment by the Mayor of a full-time Chairperson and a full-time Vice Chairperson to the Real Property Tax Appeals Commission for the District of Columbia.

"(b) Notwithstanding subsection (a) of this section, the Mayor shall appoint the members of the Real Property Tax Appeals Commission for the District of Columbia with the advice and consent of the Council in accordance with the provisions of section 2(b)(3)."

§ 47-413. JEOPARDY ASSESSMENT AND COLLECTION.[REPEALED]

(May 18, 1954, 68 Stat. 120, ch. 218, title XVI, § 1602; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(d), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-413.

1973 Ed., § 47-313.

Legislative History of Laws

For Law 13-305, see notes following § 47-405.

Miscellaneous Notes

Board of Personal Tax Appraisers abolished: The Board of Personal Tax Appraisers was abolished by Organization Order No. 121, dated December 12, 1957. This Order continued the Finance Office, under the Department of General Administration, composed of the Office of the Finance Officer, Property Tax Division, Revenue Division, Treasury Division, Accounting Division, and Data Processing Division, and also established a Board of Equalization and Review. Organization Order No. 121 was revoked by Organization

Order No. 3, dated December 13, 1967, Part IVC of which prescribed the functions of the Finance Office within the newly established Department of General Administration and also established a Board of Equalization and Review in the Finance Office, composed of the Finance Officer as Chairman, and 2 or more qualified persons who are conversant with real estate values in the District of Columbia, to be designated by the Finance Officer with the approval of the Director of General Administration. Under the provisions of the Order, the Board of Equalization and Review was empowered to review and equalize real estate assessments, hear complaints against real estate assessments and take appropriate action, and to transmit equalized assessments to the Commissioner for approval. Functions of the Finance Office as stated in Part IVC of Organization Order No. 3 were transferred to the Director of the Department of Finance and Revenue by Commissioner's Order No. 69-96, dated March 7, 1969. The latter Order also provided that the Director of the Department of Finance and Revenue serve on the Board of Equalization and Review (now the Board of Real Property Assessments and Appeals).

Office of Assessor abolished: The Office of Assessor was abolished and the functions thereof transferred to the Board of Commissioners of the District of Columbia by Reorganization Plan No. 5 of 1952. All functions of the Office of the Assessor including the functions of all officers, employees and subordinate agencies were transferred to the Department of General Administration by Reorganization Order No. 3 of the Board of Commissioners, dated August 28, 1952. Reorganization Order No. 20, dated November 10, 1952, abolished the Office of the Assessor and transferred the functions to the Finance Office in the Department of General Administration. The same Order provided that an Office of the Assessor would be created in the Finance Office. Reorganization Order No. 20 was superseded and replaced by Organization Order No. 121, dated December 12, 1957, which provided that the Finance Office (consisting of the Office of the Finance Officers, Property Tax Division, Revenue Division, Treasury Division, Accounting Division, and Data Processing Division) shall continue under the direction and control of the Director of General Administration, and prescribed the functions thereof. The executive functions of the Board of Commissioners were transferred to the Commissioner of the District of Columbia by § 401 of Reorganization Plan No. 3 of 1967. Organization Order No. 121 was revoked by Organization Order No. 3, dated December 13, 1967, Part IVC of which prescribed the functions of the Finance Office within a newly established Department of General Administration. Functions of the Finance Office as stated in Part IVC of Organization Order No. 3 were transferred to the Director of the Department of Finance and Revenue by Commissioner's Order No. 69-96, dated March 7, 1969.

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

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."

§ 47-414. ABATEMENT OF TAXES.[REPEALED]

(Sept. 30, 1966, 80 Stat. 858, Pub. L. 80-610, title IX, § 901; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(d), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-414.

1973 Ed., § 47-314.

Legislative History of Laws

For Law 13-305, see notes following § 47-405.

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."

§ 47-415. REGULATIONS.

The Mayor may promulgate regulations to carry out the purposes of this subchapter.

(Apr. 4, 2003, D.C. Law 14-282, § 11(c), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition of section, see § 12(c) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191 October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) addition of section, see § 12(c) of Tax Clarity and Related Amendments Temporary

Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) addition of this section, see § 12(c) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) addition of this section, see § 12(c) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) addition of this section, see § 12(c) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 14-282, see notes following § 47-405.

SUBCHAPTER II. PAYMENTS FOR INFORMATION LEADING TO REVENUE RECOVERY.[REPEALED]

§ 47-421. DEFINITIONS.[REPEALED]

(Sept. 23, 1977, D.C. Law 2-20, § 2, 24 DCR 3339; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(e), 48 DCR 334; Mar. 13, 2004, D.C. Law 15-105, § 12(c), 51 DCR 881.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-421.

1973 Ed., § 47-331.

Legislative History of Laws

Law 2-20, the "Revenue Recovery Act of 1977," was introduced in Council and assigned Bill No. 2-21, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 3, 1977 and June 14, 1977, respectively. Signed by the Mayor on July 5, 1977, it was assigned Act No. 2-51 and transmitted to both Houses of Congress for its review.

For Law 13-305, see notes following § 47-405.

For Law 15-105, see notes following § 47-340.22.

Miscellaneous Notes

Appropriation: Section 111 of Pub. L. 104-194, 110 Stat. 2365, the District of Columbia Appropriations Act, 1997, provided that there are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making payments authorized by the District of Columbia Revenue Recovery Act of 1977.

§ 47-422. AUTHORITY TO MAKE PAYMENTS.[REPEALED]

(Sept. 23, 1977, D.C. Law 2-20, § 3, 24 DCR 3339; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(f), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-422.

1973 Ed., § 47-332.

Legislative History of Laws

For legislative history of D.C. Law 2-20, see Historical and Statutory Notes following § 47-421.

For Law 13-305, see notes following § 47-405.

Miscellaneous Notes

Appropriations authorized: Section 111 of Pub. L. 104-194, 110 Stat. 2365, the District of Columbia Appropriations Act, 1997, provided that there are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making payments authorized by this subchapter.

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."

§ 47-423. AUTHORITY TO CONTRACT FOR PAYMENTS.[REPEALED]

(Sept. 23, 1977, D.C. Law 2-20, § 4, 24 DCR 3339; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(g), 48 DCR 334; Mar. 13, 2004, D.C. Law 15-105, § 12(c), 51 DCR 881.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-423.

1973 Ed., § 47-333.

Legislative History of Laws

For legislative history of D.C. Law 2-20, see Historical and Statutory Notes following § 47-421.

For Law 13-305, see notes following § 47-405.

For Law 15-105, see notes following § 47-340.22.

§ 47-424. PERSONS INELIGIBLE TO FILE CLAIMS.[REPEALED]

(Sept. 23, 1977, D.C. Law 2-20, § 5, 24 DCR 3339; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(h), 48 DCR 334; Mar 13, 2004, D.C. Law 15-105, § 12(c), 51 DCR 881.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-424.

1973 Ed., § 47-334.

Legislative History of Laws

For legislative history of D.C. Law 2-20, see Historical and Statutory Notes following § 47-421.

For Law 13-305, see notes following § 47-405.

For Law 15-105, see notes following § 47-340.22.

§ 47-425. RULES AND REGULATIONS.[REPEALED]

(Sept. 23, 1977, D.C. Law 2-20, § 5, 24 DCR 3339; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 13, 2004, D.C. Law 15-105, § 12(c), 51 DCR 881.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-425.

1973 Ed., § 47-335.

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 12(d) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

Legislative History of Laws

For legislative history of D.C. Law 2-20, see Historical and Statutory Notes following § 47-421.

For Law 15-105, see notes following § 47-340.22.

SUBCHAPTER III. RECIPROCAL RECOVERY OF TAXES.

§ 47-431. RIGHT OF STATES TO SUE IN DISTRICT; CERTIFICATE OF AUTHORIZED OFFICIAL CONCLUSIVE PROOF OF AUTHORITY.

(a) Any state, acting through its lawfully authorized officials, shall have the right to sue in the Superior Court of the District of Columbia to recover any tax lawfully due and owing to it in any case in which such reciprocal right is accorded to the District of Columbia by such state, whether such right is granted by statutory authority or as a matter of comity.

(b) The certificate of the secretary of state, or of any other authorized official, of such state, or any subdivision thereof, to the effect that the official instituting a suit authorized under subsection (a) of this section for collection of taxes in the Superior Court of the District of Columbia has the authority to institute such suit and collect such taxes shall be conclusive proof of such authority.

(Sept. 27, 1978, 92 Stat. 751, Pub. L. 95-387, § 2; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-431.

1973 Ed., § 47-341.

§ 47-432. RIGHT OF DISTRICT TO SUE IN STATES; AUTHORITY OF MAYOR TO SECURE SERVICES.

(a) In any state, or any subdivision thereof, in which the District of Columbia is authorized under the laws of such state to bring suit for the purpose of recovering taxes lawfully due and owing the District of Columbia, the Attorney General for the District of Columbia is authorized to bring such suit in the name of the District of Columbia in the courts of such state, or any subdivision thereof.

(b) In connection with any such suit, the Mayor of the District of Columbia is authorized to secure professional and other services at such rates as may be usual and customary for such services in the jurisdiction involved.

(Sept. 27, 1978, 92 Stat. 751, Pub. L. 95-387, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 13, 2005, D.C. Law 15-354, § 73(a)(4), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-432.

1973 Ed., § 47-342: Sept. 27, 1978, 92 Stat. 751, Pub. L. 95-387, § 3.

Effect of Amendments

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

Legislative History of Laws

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

§ 47-433. DEFINITIONS.

For purposes of this subchapter:

(1) The term "taxes" means:

(A) Any tax assessment lawfully made, whether based upon a return or any other disclosure of the taxpayer or upon the information and belief of the taxing authority involved;

(B) Any penalty lawfully imposed pursuant to any law, ordinance, or regulation which imposes a tax; or

(C) Any interest charge lawfully added to the tax liability which constitutes the subject of any suit brought under § 47-431 or § 47-432.

(2) The term "state" means any of the several states, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, Guam, the Virgin Islands, American Samoa, the Trust Territory of the Pacific Islands, and any other territory or possession of the United States.

(Sept. 27, 1978, 92 Stat. 751, Pub. L. 95-387, § 4; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

1981 Ed., § 47-433.

1973 Ed., § 47-343.

SUBCHAPTER IV. MULTISTATE TAX COMPACT.

§ 47-441. ADOPTED; FORM.

The Multistate Tax Compact is adopted and entered into with all jurisdictions legally joining therein, in the form substantially set forth as follows:

Article I. Purposes.

The purposes of this compact are to:

1. Facilitate proper determination of state and local tax liability of multistate taxpayers, including equitable apportionment of tax bases and settlement of apportionment disputes.
2. Promote uniformity or compatibility in significant components of tax systems.
3. Facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration.
4. Avoid duplicative taxation.

Article II. Definitions.

1. "State" means a state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any territory or possession of the United States.
2. "Subdivision" means any governmental unit or special district of a state.
3. "Taxpayer" means any corporation, partnership, firm, association, governmental unit or agency or person acting as a business entity in more than one state.
4. "Income tax" means a tax imposed on or measured by net income including any tax imposed on or measured by an amount arrived at by deducting expenses from gross income, one or more forms of which expenses are not specifically and directly related to particular transactions.
5. "Capital stock tax" means a tax measured in any way by the capital of a corporation considered in its entirety.
6. "Gross receipts tax" means a tax, other than a sales tax, which is imposed on or measured by the gross volume of business, in terms of gross receipts or in other terms, and in the determination of which no deduction is allowed which would constitute the tax an income tax.
7. "Sales tax" means a tax imposed with respect to the transfer for a consideration of ownership, possession, or custody of tangible personal property or the rendering of services measured by the price of the tangible personal property transferred or services rendered and which is required by state or local law to be separately stated from the sales price, by the seller, or which is customarily separately stated from the sales price, but does not include a tax imposed exclusively on the sale of a specifically identified commodity or article or class of commodities or articles.
8. "Use tax" means a nonrecurring tax, other than a sales tax, which (a) is imposed on or with respect to the exercise or enjoyment of any right or power over tangible personal property incident to the ownership, possession, or custody of that property or the leasing of that property from another including any consumption, keeping, retention, or other use of tangible personal property and (b) is complementary to a sales tax.
9. "Tax" means an income tax, capital stock tax, gross receipts tax, sales tax, use tax, and any other tax which has a multistate impact, except that the provisions of Articles III, IV, and V of this compact shall apply only to the taxes specifically designated therein and the provisions of Article IX of this compact shall apply only in respect to determinations pursuant to Article IV.

Article III. Elements of Income Tax Laws.

Taxpayer Option, State and Local Taxes.

1. Any taxpayer subject to an income tax whose income is subject to apportionment and allocation for tax purposes pursuant to the laws of a party state or pursuant to the laws of subdivisions in two or more party states may elect to apportion and allocate his income in the manner provided by the laws of such state or by the laws of such states and subdivisions without reference to this compact, or may elect to apportion and allocate in accordance with Article IV. This election for any tax year may be made in all party states or

subdivisions thereof or in any one or more of the party states or subdivisions thereof without reference to the election made in the others. For the purposes of this paragraph, taxes imposed by subdivisions shall be considered separately from state taxes and the apportionment and allocation also may be applied to the entire tax base. In no instance wherein Article IV is employed for all subdivisions of a state may the sum of all apportionments and allocations to subdivisions within a state be greater than the apportionment and allocation that would be assignable to that state if the apportionment or allocation were being made with respect to a state income tax.

Coverage.

2. Nothing in this article relates to the reporting or payment of any tax other than an income tax.

Article IV. Division of Income.

1. As used in this article, unless the context otherwise requires:

(a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations.

(b) "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(c) "Compensation" means wages, salaries, commissions, and any other form of remuneration paid to employees for personal services.

(d) "Financial organization" means any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, investment company, or any type of insurance company.

(e) "Nonbusiness income" means all income other than business income.

(f) "Public utility" means any business entity (1) which owns or operates any plan, equipment, property, franchise, or license for the transmission of communications, transportation of goods or persons, except by pipe line, or the production, transmission, sale, delivery, or furnishing of electricity, water, or steam; and (2) whose rates of charges for goods or services have been established or approved by a federal, state, or local government or governmental agency.

(g) "Sales" means all gross receipts of the taxpayer not allocated under paragraphs of this article.

(h) "State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

(i) "This state" means the state in which the relevant tax return is filed, or, in the case of application of this article, to the apportionment and allocation of income for local tax purposes, the subdivision or local taxing district in which the relevant tax return is filed.

2. Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or public utility or the rendering of purely personal services by an individual, shall allocate and apportion his net income as provided in this article. If a taxpayer has income from business activity as a public utility but derives the greater percentage of his income from activities subject to this article, the taxpayer may elect to allocate and apportion his entire net income as provided in this article.

3. For purposes of allocation and apportionment of income under this article, a taxpayer is taxable in another state if (1) in that state he is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax, or (2) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

4. Rents and royalties from real or tangible personal property, capital gains, interest, dividends or patent or copyright royalties, to the extent that they constitute nonbusiness income, shall be allocated as provided in paragraphs 5 through 8 of this article.

5. (a) Net rents and royalties from real property located in this state are allocable to this state.

(b) Net rents and royalties from tangible personal property are allocable to this state (1) if and to the extent that the property is utilized in this state, or (2) in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized.

(c) The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year, and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the

property was located at the time the rental or royalty payer obtained possession.

6. (a) Capital gains and losses from sales of real property located in this state are allocable to this state.

(b) Capital gains and losses from sales of tangible personal property are allocable to this state if (1) the property had a situs in this state at the time of the sale, or (2) the taxpayer's commercial domicile is in this state, and the taxpayer is not taxable in the state in which the property had a situs.

(c) Capital gains and losses from sales of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.

7. Interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state.

8. (a) Patent and copyright royalties are allocable to this state (1) if and to the extent that the patent or copyright is utilized by the payer in this state, or (2) if and to the extent that the patent or copyright is utilized by the payer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state.

(b) A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state, or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states, or if the accounting procedures do not reflect states of utilization, the patent is utilized in the state in which the taxpayer's commercial domicile is located.

(c) A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect state of utilization, the copyright is utilized in the state in which the taxpayer's commercial domicile is located.

9. All business income shall be apportioned to this state by multiplying the income by a fraction, the numerator of which is the property factor, plus the payroll factor, plus the sales factor, and the denominator of which is three.

10. The property factor is a fraction, the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the tax period, and the denominator of which is the average value of all the taxpayer's real and tangible personal property owned or rented and used during the tax period.

11. Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued eight times the net annual rental rate. Net annual rental rate is the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals.

12. The average value of property shall be determined by averaging the values at the beginning and ending of the tax period, but the tax administrator may require the averaging of monthly values during the tax period if reasonably required to reflect properly the average value of the taxpayer's property.

13. The payroll factor is a fraction, the numerator of which is the total amount paid in this state during the tax period by the taxpayer for compensation, and the denominator of which is the total compensation paid everywhere during the tax period.

14. Compensation is paid in this state if:

(a) the individual's service is performed entirely within the state;

(b) the individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or

(c) some of the service is performed in the state and (1) the base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in the state, or (2) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

15. The sales factor is a fraction, the numerator of which is the total sales of the taxpayer in this state during the tax period, and the denominator of which is the total sales of the taxpayer everywhere during the tax period.

16. Sales of tangible personal property are in this state if:

(a) the property is delivered or shipped to a purchaser, within this state regardless of the f.o.b. point or other conditions of the sale; or

(b) the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and (1) the purchaser is the United States government or (2) the taxpayer is not taxable in the state of the purchaser.

17. Sales, other than sales of tangible personal property, are in this state if:

(a) the income-producing activity is performed in this state; or

(b) the income-producing activity is performed both in and outside this state and a greater proportion

of the income-producing activity is performed in this state than in any other state, based on costs of performance.

18. If the allocation and apportionment provisions of this article do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for, or the tax administrator may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (a) separate accounting;
- (b) the exclusion of any one or more of the factors;
- (c) the inclusion of one or more additional factors which will fairly represent the taxpayer's business activity in this state; or
- (d) the employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

Article V. Elements of Sales and Use Tax Laws.

Tax Credit.

1. Each purchaser liable for a use tax on tangible personal property shall be entitled to full credit for the combined amount or amounts of legally imposed sales or use taxes paid by him with respect to the same property to another state and any subdivision thereof. The credit shall be applied first against the amount of any use tax due the state, and any unused portion of the credit shall then be applied against the amount of any use tax due a subdivision.

Exemption Certificates.

Vendors May Rely.

2. Whenever a vendor receives and accepts in good faith from a purchaser a resale or other exemption certificate or other written evidence of exemption authorized by the appropriate state or subdivision taxing authority, the vendor shall be relieved of liability for a sales or use tax with respect to the transaction.

Article VI. The Commission.

Organization and Management.

1. (a) The Multistate Tax Commission is hereby established. It shall be composed of one "member" from each party state who shall be the head of the state agency charged with the administration of the types of taxes to which this compact applies. If there is more than one such agency, the state shall provide by law for the selection of the Commission member from the heads of the relevant agencies. State law may provide that a member of the Commission be represented by an alternate but only if there is on file with the Commission written notification of the designation and identity of the alternate. The Attorney General of each party state or his designee, or other counsel if the laws of the party state specifically provide, shall be entitled to attend the meetings of the Commission, but shall not vote. Such Attorneys General, designees, or other counsel shall receive all notices of meetings required under paragraph 1(e) of this article.

(b) Each party state shall provide by law for the selection of representatives from its subdivisions affected by this compact to consult with the Commission member from that state.

(c) Each member shall be entitled to one vote. The Commission shall not act unless a majority of the members are present, and no action shall be binding unless approved by a majority of the total number of members.

(d) The Commission shall adopt an official seal to be used as it may provide.

(e) The Commission shall hold an annual meeting and such other regular meetings as its bylaws may provide and such special meetings as its Executive Committee may determine. The Commission bylaws shall specify the dates of the annual and any other regular meetings, and shall provide for the giving of notice of annual, regular, and special meetings. Notices of special meetings shall include the reasons therefor and an agenda of the items to be considered.

(f) The Commission shall elect annually, from among its members, a Chairman, a Vice Chairman and a Treasurer. The Commission shall appoint an Executive Director who shall serve at its pleasure, and it shall fix his duties and compensation. The Executive Director shall be Secretary of the Commission. The Commission shall make provisions for the bonding of such of its officers and employees as it may deem appropriate.

(g) Irrespective of the civil service, personnel, or other merit system laws of any party state, the Executive Director shall appoint or discharge such personnel as may be necessary for the performance of the functions of the Commission, and shall fix their duties and compensation. The Commission bylaws shall provide for personnel policies and programs.

(h) The Commission may borrow, accept, or contract for the services of personnel from any state, the United States, or any other governmental entity.

(i) The Commission may accept for any of its purposes and functions, any and all donations and grants of money, equipment, supplies, materials, and services, conditional or otherwise, from any

governmental entity and may utilize and dispose of the same.

(j) The Commission may establish one or more offices for the transacting of its business.

(k) The Commission shall adopt bylaws for the conduct of its business. The Commission shall publish its bylaws in convenient form, and shall file a copy of the bylaws and any amendments thereto with the appropriate agency or officer in each of the party states.

(l) The Commission annually shall make to the Governor and legislature of each party state a report covering its activities for the preceding year. Any donation or grant accepted by the Commission or services borrowed shall be reported in the annual report of the Commission, and shall include the nature, amount, and conditions, if any, of the donation, gift, grant, or services borrowed and the identity of the donor or lender. The Commission may make additional reports as it may deem desirable.

Committees.

2. (a) To assist in the conduct of its business when the full Commission is not meeting, the Commission shall have an Executive Committee of seven members, including the Chairman, Vice Chairman, Treasurer, and four other members elected annually by the Commission. The Executive Committee, subject to the provisions of this compact and consistent with the policies of the Commission, shall function as provided in the bylaws of the Commission.

(b) The Commission may establish advisory and technical committees, membership on which may include private persons and public officials, in furthering any of its activities. Such committees may consider any matter of concern to the Commission, including problems of special interest to any party state and problems dealing with particular types of taxes.

(c) The Commission may establish such additional committees as its bylaws may provide.

Powers.

3. In addition to powers conferred elsewhere in this compact, the Commission shall have power to:

(a) Study state and local tax systems and particular types of state and local taxes.

(b) Develop and recommend proposals for an increase in uniformity or compatibility of state and local tax laws with a view toward encouraging the simplification and improvement of state and local tax law and administration.

(c) Compile and publish information as in its judgment would assist the party states in implementation of the compact and taxpayers in complying with state and local tax laws.

(d) Do all things necessary and incidental to the administration of its functions pursuant to this compact.

Finance.

4. (a) The Commission shall submit to the Governor or designated officer or officers of each party state a budget of its estimated expenditures for such period as may be required by the laws of that state for presentation to the legislature thereof.

(b) Each of the Commission's budgets of estimated expenditures shall contain specific recommendations of the amounts to be appropriated by each of the party states. The total amount of appropriations requested under any such budget shall be apportioned among the party states as follows: one-tenth in equal shares; and the remainder in proportion to the amount of revenue collected by each party state and its subdivisions from income taxes, capital stock taxes, gross receipts taxes, sales and use taxes. In determining such amounts, the Commission shall employ such available public sources of information as, in its judgment, present the most equitable and accurate comparisons among the party states. Each of the Commission's budgets of estimated expenditures and requests for appropriations shall indicate the sources used in obtaining information employed in applying the formula contained in this paragraph.

(c) The Commission shall not pledge the credit of any party state. The Commission may meet any of its obligations in whole or in part with funds available to it under paragraph 1(i) of this article; provided that the Commission takes specific action setting aside such funds prior to incurring any obligation to be met in whole or in part in such manner. Except where the Commission makes use of funds available to it under paragraph 1(i), the Commission shall not incur any obligation prior to the allotment of funds by the party states adequate to meet the same.

(d) The Commission shall keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the Commission shall be subject to the audit and accounting procedures established under its bylaws. All receipts and disbursements of funds handled by the Commission shall be audited yearly by a certified or licensed public accountant and the report of the audit shall be included in and become part of the annual report of the Commission.

(e) The accounts of the Commission shall be open at any reasonable time for inspection by duly constituted officers of the party states and by any persons authorized by the Commission.

(f) Nothing contained in this article shall be construed to prevent Commission compliance with laws

relating to audit or inspection of accounts by or on behalf of any government contributing to the support of the Commission.

Article VII. Uniform Regulations and Forms.

1. Whenever any two or more party states, or subdivisions of party states, have uniform or similar provisions of law relating to an income tax, capital stock tax, gross receipts tax, sales or use tax, the Commission may adopt uniform regulations for any phase of the administration of such law, including assertion of jurisdiction to tax, or prescribing uniform tax forms. The Commission may also act with respect to the provisions of Article IV of this compact.
2. Prior to the adoption of any regulation, the Commission shall:
 - (a) As provided in its bylaws, hold at least one public hearing on due notice to all affected party states and subdivisions thereof and to all taxpayers and other persons who have made timely request of the Commission for advance notice of its regulation-making proceedings.
 - (b) Afford all affected party states and subdivisions and interested persons an opportunity to submit relevant written data and views, which shall be considered fully by the Commission.
3. The Commission shall submit any regulations adopted by it to the appropriate officials of all party states and subdivisions to which they might apply. Each such state and subdivision shall consider any such regulation for adoption in accordance with its own laws and procedures.

Article VIII. Interstate Audits.

1. This article shall be in force only in those party states that specifically provide therefor by statute.
2. Any party state or subdivision thereof desiring to make or participate in an audit of any accounts, books, papers, records, or other documents, may request the Commission to perform the audit on its behalf. In responding to the request, the Commission shall have access to and may examine, at any reasonable time, such accounts, books, papers, records, and other documents and any relevant property or stock of merchandise. The Commission may enter into agreements with party states or their subdivisions for assistance in performance of the audit. The Commission shall make charges, to be paid by the state or local government or governments for which it performs the service, for any audits performed by it in order to reimburse itself for the actual costs incurred in making the audit.
3. The Commission may require the attendance of any person within the state where it is conducting an audit or part thereof at a time and place fixed by it within such state for the purpose of giving testimony with respect to any account, book, paper, documents, other record, property or stock of merchandise being examined in connection with the audit. If the person is not within the jurisdiction, he may be required to attend for such purpose at any time and place fixed by the Commission within the state of which he is a resident; provided that such state has adopted this article.
4. The Commission may apply through the Mayor of the District of Columbia, to any court in the District of Columbia having power to issue compulsory process for orders in aid of its powers and responsibilities pursuant to this article, if the party or subject matter on account of which the Commission seeks an order is within the jurisdiction of the courts of the District of Columbia. The Commission may apply for such order to the courts of the state or subdivision thereof, other than the District of Columbia, on behalf of which the audit is being made, or in which the party or subject matter being sought is situated, to the extent that the Commission is authorized to do so by the laws of such other state. Failure of any person to obey any such order shall be punishable as contempt of the issuing court.
5. The Commission may decline to perform any audit requested if it finds that its available personnel or other resources are insufficient for the purpose or that, in the terms requested, the audit is impracticable of satisfactory performance. If the Commission, on the basis of its experience, has reason to believe that an audit of a particular taxpayer, either at a particular time or on a particular schedule, would be of interest to a number of party states or their subdivisions, it may offer to make the audit or audits, the offer to be contingent on sufficient participation therein as determined by the Commission.
6. Information obtained by an audit pursuant to this article shall be confidential and available only for tax purposes to party states, their subdivisions, or the United States. Availability of information shall be in accordance with the laws of the states or subdivisions on whose account the Commission performs the audit, and only through the appropriate agencies or officers of such states or subdivisions. Nothing in this article shall be construed to require any taxpayer to keep records for any period not otherwise required by law.
7. Other arrangements made or authorized pursuant to law for cooperative audit by or on behalf of the party states or any of their subdivisions are not superseded or invalidated by this article.
8. In no event shall the Commission make any charge against a taxpayer for an audit.
9. As used in this article, "tax", in addition to the meaning ascribed to it in Article II, means any tax or license fee imposed in whole or in part for revenue purposes.

Article IX. Entry into Force and Withdrawal.

1. This compact shall enter into force when enacted by any seven states. Thereafter, this compact shall

become effective as to any other state upon its enactment thereof. The Commission shall arrange for notification of all party states whenever there is a new enactment of the compact.

2. Any party state may withdraw from this compact by enacting a statute repealing the same. No withdrawal shall affect any liability already incurred by or chargeable to a party state prior to the time of such withdrawal.

Article X. Effect on Other Laws and Jurisdiction.

Nothing in this compact shall be construed to:

- (a) Affect the power of any state or subdivision thereof to fix rates of taxation.
- (b) Apply to any tax or fixed fee imposed for the registration of a motor vehicle or any tax on motor fuel, other than a sales tax; provided that the definition of "tax" in Article VIII 9. may apply for the purposes of that article and the Commission's powers of study and recommendation pursuant to Article VI 3. may apply.
- (c) Withdraw or limit the jurisdiction of any state or local court or administrative officer or body with respect to any person, corporation, or other entity or subject matter, except to the extent that such jurisdiction is expressly conferred by or pursuant to this compact upon another agency or body.
- (d) Supersede or limit the jurisdiction of any court of the United States.

Article XI. Construction and Severability.

This compact shall be liberally construed so as to effectuate the purposes thereof. The provisions of this compact shall be severable and if any phrase, clause, sentence, or provision of this compact is declared to be contrary to the constitution of any state or of the United States or the applicability thereof to any government, agency, person, or circumstance is held invalid, the validity of the remainder of this compact and the applicability thereof to any government, agency, person, or circumstance shall not be affected thereby if this compact shall be held contrary to the constitution of any state participating therein, the compact shall remain in full force and effect as to the remaining party states and in full force and effect as to the state affected as to all severable matters.

(July 18, 1981, D.C. Law 4-17, § 2, 28 DCR 2368; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

jurisdiction	laws	effective date	statutory citation
alabama	1967, p. 982	9-6-1967	code 1975, § 40-27-1, art. iv.
alaska	1959, c. 175	1-1-1960	as 43.19.010, art. iv.
arizona	1983, c. 287 § 5	12-31-1983	a.r.s. §§ 43-1131 to 43-1150.
arkansas	1961, act no. 413	1-1-1961	a.c.a. §§ 26-51-701 to 26-51-723.
california	stats.1966, c. 2	7-1-1967	west's ann.cal.rev. & t.c. §§ 25120 to 25141.
colorado	1968, p. 175		west's c.r.s.a. §§ 24-60-1301, art. iv.
district of columbia	1997, d.c. law 11-254	4-9-1997	d.c. official code, 2001 ed. § 47-441, art. iv.
hawaii	1967, c. 33		hrs 235-21 to 235-39.
idaho	1959, c. 299		i.c. § 63-3701, art. iv.
kansas	1963, c. 485	1-1-1963	k.s.a. 79-3271 to 79-3293b.
kentucky	1966, c. 176, pt. i, §6		krs 141.120.
maine	1969, c. 154	10-1-1969	36 m.r.s.a. §§ 5210, 5211.
michigan	1969, no. 343	7-1-1970	m.c.l.a. § 205.581, art. iv.
missouri	1967, p. 102		v.a.m.s. § 32.200, art. iv.
montana	1969, c. 17		mca 15-31-301 to 15-31-313.
new mexico	1965, c. 203	1-1-1966	nmsa 1978, §§ 7-4-1 to 7-4-21.
north dakota	1965, c. 419,	1-1-1965	ndcc 57-38.1-01 to 57-38.1-21.
oregon	1965, c. 152		ors 314.605 to 314.675.
pennsylvania	1971, pl 6		72 pa. c.s.a. § 7401.
south dakota	1976, c. 101		sdcl 10-54-1, art. iv.
texas	1967, c. 566	6-13-1967	v.t.c.a., tax code § 141.001, art. iv.
utah	1958, c. 1574	1-1-1967	u.c.a.1953, 59-7-301 to 59-7-321
washington	1967, c. 125		west's rcwa 82.56.010, art. iv.

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-441.

Legislative History of Laws

Law 4-17, the "Multistate Tax Compact Membership Act of 1981," was introduced in Council and assigned Bill No. 4-51, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 7, 1981 and May 5, 1981, respectively. Signed by the Mayor on May 21, 1981, it was assigned Act No. 4-32 and transmitted to both Houses of Congress for its review.

§ 47-442. APPOINTMENT TO MULTISTATE TAX COMMISSION; ALTERNATE.

The Mayor, with the advice and consent of the Council, shall appoint a person who shall be the District of Columbia member of the Multistate Tax Commission. Such person may designate an alternate who may represent him on the Commission and who shall be a deputy or principal assistant of the agency headed by the designated member.

(July 18, 1981, D.C. Law 4-17, § 3, 28 DCR 2368; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-442.

Legislative History of Laws

For legislative history of D.C. Law 4-17, see Historical and Statutory Notes following § 47-441.

§ 47-443. EXISTING DISTRICT TAX LAWS AND REGULATIONS NOT AFFECTED.

Nothing contained in this subchapter shall be construed to repeal or otherwise limit the effectiveness of existing District of Columbia tax laws and regulations for which there are no corresponding provisions in the Uniform Division of Income provisions contained in Article IV of the Multistate Compact in § 47-441.

(July 18, 1981, D.C. Law 4-17, § 4, 28 DCR 2368; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-443.

Legislative History of Laws

For legislative history of D.C. Law 4-17, see Historical and Statutory Notes following § 47-441.

§ 47-444. AUDITS.

Article VIII of the Multistate Tax Compact, as set forth in § 47-441, shall be in full force and effect in and with respect to the District of Columbia.

(July 18, 1981, D.C. Law 4-17, § 5, 28 DCR 2368; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-444.

Legislative History of Laws

For legislative history of D.C. Law 4-17, see Historical and Statutory Notes following § 47-441.

§ 47-445. RULES AND REGULATIONS.

The Mayor is authorized to promulgate rules and regulations necessary for the efficient administration of this subchapter.

(July 18, 1981, D.C. Law 4-17, § 6, 28 DCR 2368; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-445.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 12(d) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 12(d) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 12(d) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) repeal of section, see § 12(d) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) repeal of section, see § 12(d) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For legislative history of D.C. Law 4-17, see Historical and Statutory Notes following § 47-441.

Delegation of Authority

Delegation of authority pursuant to Law 4-17, see Mayor's Order 86-145, August 25, 1986.

§ 47-446. IMPLEMENTATION SUBJECT TO APPROPRIATIONS.[REPEALED]

(July 18, 1981, D.C. Law 4-17, § 7, 28 DCR 2368; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 575; Mar. 3, 2010, D.C. Law 18-111, § 7008, 57 DCR 181.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-446.

Emergency Act Amendments

For temporary (90 day) repeal, see § 7008 of Fiscal Year 2010 Budget Support Second Emergency Act of 2009 (D.C. Act 18-207, October 15, 2009, 56 DCR 8234).

For temporary (90 day) repeal, see § 7008 of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

Legislative History of Laws

For legislative history of D.C. Law 4-17, see Historical and Statutory Notes following § 47-441.

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

SUBCHAPTER V. AMNESTY.[REPEALED]

§ 47-451. AMNESTY.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 101, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(i), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-451.

Temporary Addition of Section

For temporary (225 day) addition of section, see § 105 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

Law 6-209, the "Tax Amnesty Act of 1986," was introduced in Council and assigned Bill No. 6-398, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 25, 1986 and December 16, 1986 respectively. Signed by the Mayor on January 8, 1987, it was assigned Act No. 6-269 and transmitted to both Houses of Congress for its review.

For Law 13-305, see notes following § 47-405.

Miscellaneous Notes

Amnesty from tax liability for fiscal year beginning October 1, 1994. -- For temporary authorization of the Mayor to provide amnesty to a taxpayer liable for the payment of a specific tax for which a return or report was required to be filed before October 1, 1994, see § 105 of D.C. Law 10-253. Section 1301(b) of D.C. Law 10-253 provided that the act shall expire on the 225th day of its having taken effect or upon the effective date of the Multiyear Budget Spending Reduction and Support Act of 1995, whichever occurs first.

§ 47-452. ESTABLISHMENT AND APPLICATION; AVAILABILITY; PUBLICITY.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 201, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(i), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-452.

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

§ 47-453. INTEREST.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 301, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-453.

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

Effective Dates

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

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-454. SUBSTANTIAL UNDERSTATEMENT PENALTY.[REPEALED]

(Feb. 28, 1987, D.C. Law, 6-209, § 302, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-454.

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

Effective Dates

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

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-455. FAILURE TO FILE OR PAY PENALTY.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 303, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-455.

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

Effective Dates

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

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-456. FRAUD PENALTY.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 304, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-456.

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

Effective Dates

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

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-457. GARNISHMENT.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 305, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-457.

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

Effective Dates

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

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-458. DEFICIENCIES; COLLECTION.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 306, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-458.

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

Effective Dates

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

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-459. RULES.[REPEALED]

(Feb. 28, 1987, D.C. Law 6-209, § 501, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(j), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-459.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 12(d) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 12(d) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

Legislative History of Laws

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

For Law 13-305, see notes following § 47-405.

Delegation of Authority

Delegation of authority under Law 6-209, see Mayor's Order 87-104, April 23, 1987.

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."

§ 47-459.01. AMNESTY.[REPEALED]

(Sept. 26, 1995, D.C. Law 11-52, § 105, 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(k), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-459.1.

Emergency Act Amendments

For temporary addition of section, see § 105 of the Omnibus Budget Support Congressional Review Emergency Act of 1995 (D.C. Act 11-124, July 27, 1995, 42 DCR 4160).

Legislative History of Laws

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.

For Law 13-305, see notes following § 47-405.

SUBCHAPTER VI. TAX REVISION COMMISSION.

§ 47-461. COUNCIL FINDINGS.

The Council of the District of Columbia finds that:

- (1) Many District residents and businesses are already overburdened by current taxation levels.
- (2) The health of the District's tax base and its potential for economic growth require the maintenance of a competitive tax burden between the District and neighboring jurisdictions.
- (3) Present tax policies and laws are in need of evaluation with respect to their equitability, productivity, efficiency, and effect on economic growth;
- (4) New or broadened revenue sources must be explored as possible substitutes for current uncompetitive rates to meet the District's revenue needs, but they must be evaluated carefully in terms of their equity and their effect on economic growth.
- (5) The last comprehensive study of District taxes occurred in 1998, and more recent tax changes have been somewhat piecemeal and sometimes made without regard to the system as a whole or knowledge of long-term effects.

(June 13, 1996, D.C. Law 11-143, § 2, 43 DCR 2170; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 14, 2011, D.C. Law 19-21, § 7062(a), 58 DCR 6226.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-461.

Effect of Amendments

D.C. Law 19-21, in par. (5), substituted "in 1998" for "in 1977".

Emergency Act Amendments

For temporary addition of sections 47-461 through 47-464, see § 2-5 of the Tax Revision Commission Establishment Emergency Act of 1996 (D.C. Act 11-259, April 18, 1996, 43 DCR 2166).

Legislative History of Laws

Law 11-143, the "Tax Revision Commission Establishment Act of 1996," was introduced in Council and assigned Bill No. 11-383, which was referred to the Committee of the Whole. The Bill was adopted on first

and second readings on March 5, 1996, and April 2, 1996, respectively. Signed by the Mayor on April 18, 1996, it was assigned Act No. 11-383 and transmitted to both Houses of Congress for its review. D.C. Law 11-143 became effective on June 13, 1996.

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

Miscellaneous Notes

Short title: Section 7061 of D.C. Law 19-21 provided that subtitle G of title VII of the act may be cited as "Tax Revision Commission Reestablishment Act of 2011".

§ 47-462. TAX REVISION COMMISSION--ESTABLISHED; SUBMISSION OF RECOMMENDATIONS.

(a) There is established a Tax Revision Commission ("Commission") with the purpose of preparing comprehensive recommendations to the Council and the Mayor which:

- (1) Provide for fairness in apportionment of taxes;
- (2) Broaden the tax base;
- (3) Make the District's tax policy more competitive with surrounding jurisdictions;
- (4) Encourage business growth and job creation; and
- (5) Modernize, simplify, and increase transparency in the District's tax code.

(b) Specific functions of the Commission shall include the following:

- (1) To analyze the District's current tax system in terms of revenue productivity and stability, efficiency, equity, simplicity of administration, and effect upon the District's economy;
- (2) To propose innovative solutions for meeting the District's projected revenue needs while recommending potential modifications to tax rates;
- (3) To identify economic activities which are either beneficial or detrimental to the District's economy and which should be either encouraged or discouraged through tax policy;
- (4) To recommend changes in the District's current tax policies and laws;
- (5) To establish criteria and a conceptual framework for evaluating current and future taxes; and
- (6) To identify unused and duplicative tax credits and tax abatements and recommend policy changes to improve the way the District utilizes tax expenditures.

(c) The Commission shall submit its recommendations in the form of a report or reports similar in form and scope as those transmitted by the District of Columbia Tax Revision Commission by letter dated June 2, 1998, and entitled "Taxing Simply, Taxing Fairly". The report or reports shall be accompanied by draft legislation, regulations, amendments to existing regulations, or other specific steps for implementing the recommendations.

(d) The Commission shall submit to the Council and the Mayor its final report no later than 9 months after the Commission's appointment.

(June 13, 1996, D.C. Law 11-143, § 3, 43 DCR 2170; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 14, 2011, D.C. Law 19-21, § 7062(b), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, § 114(c), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-462.

Effect of Amendments

D.C. Law 19-21 rewrote subsecs. (a)(1), (b)(6), and (d); in subsec. (a)(2), deleted "and" from the end; added subsecs. (a)(4) and (5); in subsec. (b)(2), substituted "recommending potential modifications to tax rates" for "enabling the possibility that general rates might be reduced"; and, in subsec. (c), substituted "June 2, 1998, and entitled 'Taxing Simply, Taxing Fairly'" for "December 5, 1977, pursuant to Council Resolution 1-149". Prior to amendment, subsecs. (a)(1), (b)(6), and (d) read as follows:

"(1) Mitigate the current tax burden on taxpayers;"

"(6) To conduct an analysis of a split rate approach to real property taxation together with a recommendation as to how it could be structured with minimal effect on taxes paid by the average taxpayer."

"(d) The Commission shall submit to the Council and the Mayor emergency recommendations within 90 days of its appointment and its final report no later than 9 months after the Commission's appointment."

D.C. Law 19-171, in subsec. (a)(3), validated a previously made technical correction in the punctuation.

Emergency Act Amendments

See Historical and Statutory Notes following § 47-461.

Legislative History of Laws

For legislative history of D.C. Law 11-143, see Historical and Statutory Notes following § 47-461.

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

For history of Law 19-171, see notes under § 47-369.01.

§ 47-463. SAME--COMPOSITION; SELECTION OF DIRECTOR.

- (a) The Commission shall be a nonpartisan body composed of 11 members, including a Chairperson.
- (b) The members of the Commission shall be appointed as follows:
 - (1) The Mayor shall appoint 5 members, of whom:
 - (A) Three shall be experts in the field of taxation, such as tax lawyers or public finance economists;
 - (B) One shall be a community representative, such as a leader of a public-interest group, labor union, civic association, or a tenant or housing association; and
 - (C) One shall be a representative of one or more important sectors of the business community, such as real estate, banking, retail, or high technology.
 - (2) The Chairman of the Council shall appoint 5 members, of whom:
 - (A) Three shall be experts in the field of taxation, such as tax lawyers or public finance economists;
 - (B) One shall be a community representative, such as a leader of a public-interest group, labor union, civic association, or a tenant or housing association; and
 - (C) One shall be a representative of one or more important sectors of the business community, such as real estate, banking, retail, or high technology.
 - (3) The Chief Financial Officer, or his or her designee, shall be an ex officio member of the Commission.
 - (4) The Chairman of the Council shall appoint one member of the Commission as the Chairperson of the Commission.
- (c) All appointments shall be made within 60 days of [September 14, 2011]. A vacancy shall be filled in the same manner in which the initial appointment was made.
- (d) The Commission, by a majority vote, shall select a Director who shall perform the duties required for the day-to-day functioning of the Commission as considered necessary by the members, including appointment of staff, selection of consultants, and the administration of meetings and report production.
- (e) Each member of the Commission shall serve without compensation. Each member may be reimbursed for actual expenses pursuant to § 1-611.08.
- (f) Members of the Commission shall act with the utmost integrity and professionalism. Each member shall avoid conflicts of interest and may seek the advice of the Office of the Attorney General to ensure that his or her duties are being discharged ethically.

(June 13, 1996, D.C. Law 11-143, § 4, 43 DCR 2170; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 14, 2011, D.C. Law 19-21, § 7062(c), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, § 114(p), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-463.

Effect of Amendments

D.C. Law 19-21 rewrote the section, which formerly read:

"(a) The Commission shall be a nonpartisan Commission composed of 17 members drawn from experts in the field of taxation such as tax lawyers and public finance economists; several community representatives such as members of labor unions, public interest groups, civic associations, and tenant and housing associations; and representatives of important sectors of the business community such as real estate, banking, retailing, and public utilities.

"(b) Eight members of the Commission shall be appointed by the Mayor, and 9 members shall be appointed by the Council. The Council shall appoint the Chairperson of the Commission from among the Council-

appointed members of the Commission. All appointments shall be made within 60 days of June 13, 1996. A vacancy shall be filled in the same manner in which its initial appointment was made.

"(c) The Commission, by a vote in which a majority of the members are in the affirmative, may select a Director who shall perform the duties required for the day-to-day functioning of the Commission as deemed necessary by the members, including, but not limited to, appointment of staff and selection of consultants.

"(d) The Commission may appoint task forces composed of representatives from the District of Columbia, the State of Maryland, and the Commonwealth of Virginia.

"(e) Each member of the Commission shall serve without compensation. Each member, however, may be reimbursed for actual expenses pursuant to section 1108 of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (§ 1-611.08)."

D.C. Law 19-171, in subsec. (e), validated a previously made technical correction.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of Tax Revision Commission Establishment Temporary Amendment Act of 1996 (D.C. Law 11-224, April 9, 1997, law notification 44 DCR 2582).

For temporary (225 day) amendment of section, see § 2 of Tax Revision Commission Establishment Temporary Amendment Act of 1998 (D.C. Law 12-79, April 9, 1997, law notification 45 DCR 2114).

Emergency Act Amendments

See Historical and Statutory Notes following § 47-461.

For temporary amendment of section, see § 2 of the Tax Revision Commission Establishment Emergency Amendment Act of 1996 (D.C. Act 11-435, October 30, 1996, 43 DCR 6184), and § 2 of the Tax Revision Commission Establishment Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-30, March 11, 1997, 44 DCR 1902).

Legislative History of Laws

For legislative history of D.C. Law 11-143, see Historical and Statutory Notes following § 47-461.

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

For history of Law 19-171, see notes under § 47-369.01.

§ 47-464. TAX REVISION COMMISSION--AUTHORITY.

(a) The Chairperson of the Commission, or his or her designated representative, who must be a member of the Commission, shall convene all meetings of the Commission. Six members of the Commission shall constitute a quorum. Voting by proxy shall not be permitted.

(b) The Commission shall have the authority to create and operate under its own rules of procedure, consistent with this subchapter and Chapter 5 of title 2.

(c) All recommendations and reports prepared and submitted by the Commission shall be a matter of public record.

(d) The Commission, or committees thereof, may, for the purpose of carrying out the provisions of this subchapter, hold hearings, and shall sit and act at such times and places and administer oaths as required.

(e) The Commission shall have the authority to request directly from each department, agency, or instrumentality of the District Government, and each department, agency, or instrumentality is hereby authorized to furnish directly to the Commission upon its request, any information reasonably considered necessary by the Commission to carry out its functions under this subchapter.

(f) The Commission is authorized to use space and supplies owned or rented by the District government. The Commission is further authorized to use staff loaned from the Council or detailed by the Mayor for such purposes consistent with this subchapter as the Commission may determine.

(g) The Commission's operations shall be funded by annual appropriations, private sector assistance, or both.

(h) If a special fund is established by the Commission for the receipt of operating donations from non-government sources, the fund shall be administered in accordance with established funding and auditing procedures of the District government. The expenditure of such donations shall not be subject to appropriation. The Commission shall keep a record, available to the public for inspection, of all such donations and any substantial non-government in-kind contributions received. The record shall include the full name, address, and occupation or type of business of each donor. "Substantial non-government in-kind contributions" shall include any service reasonably valued at more than \$5,000 which is received from any source other than the District or federal government.

(June 13, 1996, D.C. Law 11-143, § 5, 43 DCR 2170; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 14, 2011, D.C. Law 19-21, § 7062(d), 58 DCR 6226; Sept. 26, 2012, D.C. Law 19-171, § 114(q), 59 DCR 6190.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-464.

Effect of Amendments

D.C. Law 19-21, in subsec. (a), substituted "Six members" for "Seven members"; and, in subsec. (e), substituted "information reasonably considered" for "information deemed".

D.C. Law 19-171, in subsecs. (b), (d), (e), and (f), substituted "this subchapter" for "this act"; and, in subsec. (b), substituted "Chapter 5 of Title 2" for ""the Administrative Procedure Act, approved October 21, 1968 (§ 2-501 et seq.)".

Emergency Act Amendments

See Historical and Statutory Notes following § 47-461.

Legislative History of Laws

For legislative history of D.C. Law 11-143, see Historical and Statutory Notes following § 47-461.

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

For history of Law 19-171, see notes under § 47-369.01.

References in Text

"This act", referred to in subsections (b), (d), (e), and (f) is D.C. Law 11- 143, which is codified at §§ 47-461 through 47-815.