

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 5.
TAX RATES RECORDS, AND SURPLUS FUNDS.

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DISTRICT OF COLUMBIA OFFICIAL CODE
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CHAPTER 5. TAX RATES RECORDS, AND SURPLUS FUNDS.

§ 47-501. TAX ON REAL AND PERSONAL PROPERTY.

For the purpose of defraying such expenses of the District of Columbia as Congress may from time to time appropriate for, there hereby is levied for each and every fiscal year, a tax at such rate on the real and personal property subject to taxation in the District as will, when added to the other taxes and revenues of the District, produce money enough to enable the District to pay promptly and in full all sums directed by Congress to be paid by the District, and for which appropriation has been duly made; and the Council of the District of Columbia hereby is empowered and directed to ascertain, determine, and fix, annually for real property, and at such times as it may deem necessary for personal property, such rate of taxation as will, when applied as aforesaid, produce the money needed to defray the share of the expenses of the District during the year for which the rate is fixed; provided, that the rate of taxation on personal property levied for any tax year shall apply to succeeding tax years unless the Council acts to ascertain, determine and fix a different rate of taxation thereon in accordance with the provisions of this section; and the Mayor of the District shall, in accordance with existing law, cause all such taxes and revenues to be promptly collected and, when collected, to be daily deposited in the Treasury to the credit of the District for the purposes herein set out.

(June 29, 1922, 42 Stat. 669, ch. 249; Sept. 13, 1980, D.C. Law 3-92, § 301, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-501.

1973 Ed., § 47-501.

Temporary Amendments of Section

Section 2 of D.C. Law 19-91 added the following sentence to the end of the section: "Beginning September 30, 2011, personal property tax shall be reported in the fiscal year in which it is collected."

Section 4(b) of D.C. Law 19-91 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 2 of Clarification of Personal Property Tax Revenue Reporting Emergency Act of 2011 (D.C. Act 19-233, November 21, 2011, 58 DCR 10091).

For temporary (90 day) amendment of section, see § 2 of Clarification of Personal Property Tax Revenue Reporting Congressional Review Emergency Act of 2012 (D.C. Act 19-307, February 21, 2012, 59 DCR 1682).

For temporary (90 day) amendment of section, see § 2 of Clarification of Personal Property Tax Revenue Reporting Emergency Act of 2012 (D.C. Act 19-507, October 26, 2012, 59 DCR 12772).

Legislative History of Laws

Law 3-92, the "District of Columbia Revenue Act of 1980," was introduced in Council and assigned Bill No. 3-285, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 17, 1980 and July 1, 1980, respectively. Signed by the Mayor on July 9, 1980, it was assigned Act No. 3-214 and transmitted to both Houses of Congress for its review.

§ 47-502. ACCOUNT SHOWING RECEIPTS AND DISBURSEMENTS OF REVENUES AND EXPENDITURES.

The Treasury Department shall accurately keep an account showing all receipts and disbursements

relative to the revenues and expenditures of the District of Columbia, and shall also show the sources of the revenue, the purpose of expenditure, and the appropriation under which the expenditure is made; and any and all revenue derived from property not owned wholly or in part by the District of Columbia, as between the United States and the District of Columbia, shall be the property of the United States.

(June 29, 1922, 42 Stat. 669, ch. 249; Aug. 17, 1937, 50 Stat. 693, ch. 690, title X, § 1; May 16, 1938, 52 Stat. 375, ch. 223, § 8; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-502.

1973 Ed., § 47-502.

§ 47-503. DISPOSITION OF EXCESS MONEY; COLLECTION OF FEDERAL REVENUE; SUBMISSION OF BUDGET ESTIMATES.

If, for any fiscal year, the District of Columbia should raise and deposit in the Treasury to its credit, more money derived from taxation, privileges, and other sources authorized in this chapter than may be necessary for the purposes therein, such excess shall be available the succeeding year, in the discretion of the Council of the District of Columbia, either for the purpose of meeting the expense chargeable to the District of Columbia and/or for the further purpose of enabling the Council to fix a lower rate of taxation for the year following the one in which said excess accrued than it might otherwise be able to do; and the agencies through which the District of Columbia collects its revenue derived from taxation shall also collect for the United States any revenues which by § 47-502 become the sole property of the United States, and said revenues shall be deposited in the Treasury of the United States as "miscellaneous receipts"; and the Mayor of the District of Columbia shall not be restricted in submitting to the Office of Management and Budget his estimates of the needs of the District, but he shall, as near as may be, bring them within the probable aggregate of the fixed proportionate appropriations to be paid by the United States and the District of Columbia.

(June 29, 1922, 42 Stat. 669, ch. 249; enacted, Apr. 9, 1997, D.C. Law 11- 254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-503.

1973 Ed., § 47-503.

Change in Government

This section originated at a time when local government powers were delegated to a Board of Commissioners of the District of Columbia (see Acts Relating to the Establishment of the District of Columbia and its Various Forms of Governmental Organization in Volume 1). Section 402(364) of Reorganization Plan No. 3 of 1967 (see Reorganization Plans in Volume 1) transferred all of the functions of the Board of Commissioners under this section to the District of Columbia Council, subject to the right of the Commissioner as provided in § 406 of the Plan. The District of Columbia Self-Government and Governmental Reorganization Act, 87 Stat. 818, § 711 (D.C. Code, § 1-207.11), abolished the District of Columbia Council and the Office of Commissioner of the District of Columbia. These branches of government were replaced by the Council of the District of Columbia and the Office of Mayor of the District of Columbia, respectively. Accordingly, and also pursuant to § 714(a) of such Act (D.C. Code, § 1-207.14(a)), appropriate changes in terminology were made in this section.

§ 47-504. AUTHORITY OF COUNCIL TO CHANGE CERTAIN TAX RATES.

In order to provide for additional revenue to meet additional expenditures resulting from a compensation increase adopted for persons paid under the District of Columbia Teachers' Salary Act of 1955 (§§ 38-1962 through 38-1981), policemen, and firemen, the Council, in accordance with § 406 of Reorganization Plan No. 3 of 1967, is authorized to change the rate of the taxes imposed under:

- (1) The District of Columbia Income and Franchise Tax Act of 1947 (Chapter 18 of this title);
- (2) The District of Columbia Sales Tax Act (Chapter 20 of this title);
- (3) The District of Columbia Use Tax Act (Chapter 22 of this title);
- (4) The District of Columbia Cigarette Tax Act (Chapter 24 of this title);
- (5) The District of Columbia Alcoholic Beverage Control Act (Chapter 1 of Title 25);

(6) The Act of April 23, 1924 (relating to motor vehicle fuel tax) (Chapter 23 of this title);

(7) Title V of the District of Columbia Revenue Act of 1937 (Chapter 19 of this title); and

(8) Any other act of Congress imposing a tax solely in the District of Columbia.

(Sept. 3, 1974, 88 Stat. 1064, Pub. L. 93-407, title IV, § 471; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-504.

1973 Ed., § 47-504.

References in Text

Sections 38-1962 through 38-1981, referred to in the introductory language, were repealed by § 11 of D.C. Law 4-78, effective March 16, 1982.

Title 25, referred to in paragraph (5) of this section, was amended and enacted by D.C. Law 13-298, effective May 3, 2001. Chapter 1 of former Title 25 embraced all sections in that title. For current provisions of Title 25, see § 25-101 et seq.

Chapter 19 of this title, referred to in (7), was repealed by § 24 of D.C. Law 6-168, effective February 24, 1987.