

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

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

**CHAPTER 9.**  
**TRANSFER TAX ON REAL PROPERTY.**

**2001 Edition**

**DISTRICT OF COLUMBIA OFFICIAL CODE**  
**CHAPTER 9. TRANSFER TAX ON REAL PROPERTY.**

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# CHAPTER 9. TRANSFER TAX ON REAL PROPERTY.

## § 47-901. DEFINITIONS.

When used in this chapter, unless otherwise required by the context:

- (1) The word "District" means the geographic boundaries of the District of Columbia.
- (2) The word "Mayor" means the Mayor of the District of Columbia, or his or her duly authorized agents or representatives.
- (3) The word "deed" means any document, instrument, or writing (other than a lease or ground rent for a term (including renewals) that is less than 30 years), regardless of where made, executed, or delivered whereby any real property in the District, or any interest therein (including an estate for life), is conveyed, vested, granted, bargained, sold, transferred, or assigned.
- (4) The words "real property" mean every estate or right, legal or equitable, present or future, vested or contingent in lands, tenements, or hereditaments located in whole or in part within the District.
- (5) The word "consideration", except as otherwise provided in § 47-904, means the price or amount actually paid, or required to be paid for real property including any mortgages, liens, encumbrances thereon, construction loan deeds of trust or mortgages, or permanent loan deeds of trust or mortgages.
- (6) The word "person" means an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, any individual acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, any combination of individuals, and any other form of unincorporated enterprise owned or conducted by 2 or more persons.
- (7) The word "deficiency" means the amount or amounts by which the tax imposed by this chapter as determined by the Mayor exceeds the amount shown as the tax upon the return of the person or persons liable for the payment thereof.
- (8) The word "taxpayer" means any person required by this chapter to pay a tax, or file a return.
- (9) The word "transfer" means the process whereby any real property in the District, or any interest therein is conveyed, vested, granted, bargained, sold, transferred, or assigned from 1 person to another.
- (10) The word "transferor" means the person who conveys, vests, grants, bargains, sells, transfers, or assigns any real property or any interest therein in the District, or causes the same through his or her authorized agent.
- (11) The word "transferee" means the person to whom any real property in the District, or any interest therein, is conveyed, vested, granted, bargained, sold, transferred, or assigned.

(Sept. 13, 1980, D.C. Law 3-92, § 401, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 505(a), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-901.

#### *Effect of Amendments*

D.C. Law 13-305, in par. (3), substituted "lease or ground rent for a term (including renewals) that is less than 30 years" for "will or a lease" and substituted "or any interest therein (including an estate for life)" for "or any interest therein".

#### *Temporary Amendments of Section*

For temporary (225 day) amendment of section, see § 5(a) 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

For temporary (90 day) amendment of section, see § 5(a) of Real Property Tax Clarity and Litter Control Administration Emergency Act of 2001 (D.C. Act 14- 22, March 16, 2001, 48 DCR 2706).

*Legislative History of Laws*

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.

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.

## **§ 47-902. ENUMERATION OF TRANSFERS EXEMPT FROM TAX.**

The following transfers shall be exempt from the tax imposed by this chapter:

- (1) [Repealed];
- (2) Transfers of property by the United States of America or the District of Columbia governments, unless its taxation has been authorized by Congress;
- (3) Transfers of real property by an institution, organization, corporation, or government receiving a valid real property tax exemption for the real property under § 47-1002 (or exempt from transfer taxes under a law of the United States of America or the District of Columbia); provided further, that this exemption shall not apply to property which is exempt under § 47-1002(29) or § 47-1002(30);
- (4) [Repealed];
- (5) Transfers between spouses, parent and child, grandparent and grandchild, or domestic partners as defined in § 32-701(3), without actual consideration therefor;
- (6) Transfers evidenced by deeds of release of property which is security for a debt or other obligation;
- (7) Transfers which secure a debt or other obligation;
- (8) Transfers which, without additional consideration, confirm, correct, modify, or supplement a transfer previously recorded;
- (9) Transfers of property to a qualifying lower income homeownership household in accordance with § 47-3503(b);
- (10) Transfers of property to a qualifying nonprofit housing organization in accordance with § 47-3505(b);
- (11) Transfers of property to a cooperative housing association in accordance with § 47-3503(b)(2);
- (12) A transfer of bare legal title into a revocable trust, without actual consideration for the transfer, where the transferor is the current beneficiary of the trust;
- (13) A transfer of property to a named beneficiary of a revocable trust by reason of the death of the grantor of the revocable trust;
- (14) A transfer of property by the trustee of a revocable trust if the transfer would otherwise be exempt under this section if made by the grantor of the revocable trust;
- (15) The transfer of property to a resident management corporation in accordance with § 47-3506.01;
- (16)(A) A transfer of property to a limited liability company in accordance with § 29-1013;
  - (B) In order for limited liability companies to receive the exemption provided in subparagraph (A) of this paragraph, the Director of the Department of Finance and Revenue shall be notified, within 30 days, of any change to the members or interests in profits and losses during the 12-month period following the effective date of the conversion so that the applicable transfer tax can be imposed; and
  - (C) Violation of the provisions of subparagraph (B) of this paragraph shall be punishable pursuant to § 47-918;
- (17)(A) Transfers with respect to the real property (and any improvements thereon) described as Square 454, Lots 41, 824, 838, 857, 877, 878; the portion of the public alley that reverted to (i) former Lot 820, (which is currently known as Lot 866), and (ii) former Lot 821 (which is currently known as Lot 867) pursuant to the Plat of Alley Closing filed with the Surveyor of the District of Columbia in Liber 17

at folio 74; the portions of the public alley that will revert to Lots 41, 824, 838, 857, 877 and 878, all in Square 454, pursuant to the alley closing approved by the Closing of Public Alleys in Square 454 and Square 455, S.O. 98-194 Act of 1999, effective October 22, 1999 (D.C. Law 13-48; 46 DCR 6768).

(B) The amount of all taxes, fees, and deposits exempt, abated, or waived under this paragraph, section 2(b) of the Gallery Place Economic Development Amendment Act of 2000, effective April 3, 2001 (D.C. Law 13-241; 48 DCR 610), and §§ 45-922(24), 47-1002(26), and 47-2005(32), shall not exceed, in the aggregate, \$7 million;

(18) Deeds of personal representatives of decedents, acting under the provisions of Title 20, transferring to a distributee, without additional consideration, real property of a decedent or a life estate in real property;

(19)(A) Transfers with respect to the real property (and any improvements thereon) described as Square 299, Lot 831, in connection with the debt or equity financing for the Mandarin Oriental Hotel Project until the Development Sponsor sells the Mandarin Oriental Hotel Project, as evidenced by the recordation of a deed conveying title to Square 299, Lot 831, at which time such amounts shall be due and payable without penalty or interest.

(B) The amount of all taxes, fees, and deposits deferred under this paragraph, section 2(b) of the Mandarin Oriental Hotel Tax Deferral Act of 2002, passed on 2nd reading on September 17, 2002 (Enrolled version of Bill 14-466) [D.C. Law 14-232], and §§ 42-1102(25), 47-1002(27), and 47-2005(33), shall not exceed, in the aggregate, \$4 million.

(C) For purposes of this paragraph, the term:

(i) "Development Sponsor" means Portals Hotel Site, LLC, a Delaware limited liability company, and its successors and assigns.

(ii) "Mandarin Oriental Hotel Project" means the acquisition and initial development, construction, equipping, and furnishing of a Mandarin Oriental hotel within the Portals project, located on Square 299, Lot 831, consisting of a 400-room hotel with approximately 33,000 square feet of associated meeting and banquet space, 2 restaurants, a health spa and fitness center totaling approximately 10,000 square feet, and approximately 90,000 square feet of public parking space for approximately 200 cars.

(iii) "Mandarin TIF Bonds" means the tax increment financing bonds issued in connection with the Mandarin Oriental Hotel Project pursuant to the Tax Increment Revenue Bonds Mandarin Hotel Project Emergency Approval Resolution of 2000, effective March 7, 2000 (Res. 13-510; 47 DCR 2133), and the Mandarin Hotel Project Modification Approval Resolution of 2000, effective December 19, 2000 (Res. 13-745; 48 DCR 83).

(D) This paragraph shall apply upon the closing of the sale of the Mandarin TIF Bonds;

(20) Transfers pursuant to a decree of divorce or of separate maintenance or pursuant to a written instrument incident to such divorce or separation;

(21) Transfers by an entity described in paragraph (3) of this section of a lease or ground rent for a term (including renewals) that is at least 30 years;

(22)(A) Transfers of residential real property, without consideration for the transfer, to the trustee of a special needs trust established for the benefit of a trust beneficiary who has a disability, as defined in section 1614(a)(3) of the Social Security Act, 86 Stat. 1471; 42 U.S.C. § 1382c(a)(3)), or from the trustee of a special needs trust that, by its terms, terminates upon the death of the trust beneficiary with a disability.

(B) For the purposes of subparagraph (A) of this paragraph, a trust is a special needs trust if the trust instrument:

(i) States, among its purposes, that the trust assets are not intended to be counted in determining the beneficiary's eligibility for needs-based governmental benefits; and

(ii)(I) Names the beneficiary with a disability as the sole trust beneficiary during his or her lifetime; and

(II) Provides that the beneficiary with a disability may not serve as trustee.

(23) Transfers of property to a qualifying low- or moderate-income household pursuant to the Inclusionary Zoning Program established by subchapter II-A of Chapter 10 of Title 6.

(24) Transfer of real property to the District of Columbia, without consideration for the transfer, at the request of the District of Columbia, and conveyed as a bona fide gift to the District of Columbia.

(Sept. 13, 1980, D.C. Law 3-92, § 402, 27 DCR 3390; Mar. 10, 1982, D.C. Law 4-72, § 2, 28 DCR 5273; Oct. 8, 1983, D.C. Law 5-31, § 10(a), 30 DCR 3879; Mar. 16, 1989, D.C. Law 7-205, § 4, 36 DCR 457; Mar. 7, 1992, D.C. Law 9-56, § 2, 38 DCR 7281; June 11, 1992, D.C. Law 9-120, § 4(b), 39 DCR 3195; Sept. 8, 1995, D.C. Law 11-38, § 4(c), 42 DCR 3269; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 3, 2001, D.C. Law 13-241, § 4(a), 48 DCR 610; June 9, 2001, D.C. Law 13-305, § 505(b), 48 DCR 334;

Oct. 19, 2002, D.C. Law 14-213, §§ 33(k), 36(d), 49 DCR 8140; Mar. 25, 2003, D.C. Law 14-232, § 4(a), 49 DCR 9764; Apr. 4, 2003, D.C. Law 14-282, § 11(o), 50 DCR 896; Mar. 13, 2004, D.C. Law 15-105, § 38(b)(1), 51 DCR 881; Sept. 8, 2004, D.C. Law 15-176, § 5, 51 DCR 5707; Apr. 5, 2005, D.C. Law 15-293, § 13(a), 52 DCR 1465; Apr. 13, 2005, D.C. Law 15-354, § 73(c), 52 DCR 2638; Oct. 20, 2005, D.C. Law 16-33, §§ 1213, 1297(b), 52 DCR 7503; Mar. 14, 2007, D.C. Law 16-275, § 204, 54 DCR 880; Mar. 24, 2007, D.C. Law 16-305, § 73(c), 53 DCR 6198; Mar. 20, 2008, D.C. Law 17-118, § 202(a), 55 DCR 1461; Sept. 12, 2008, D.C. Law 17-231, § 41(d), 55 DCR 6758; Sept. 14, 2011, D.C. Law 19-21, § 7052, 58 DCR 6226.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-902.

##### *Effect of Amendments*

D.C. Law 13-241, in par. (15), deleted "and" from the end; in par. (16), substituted "; and" for a semicolon; and added par. (17).

D.C. Law 13-305, in par. (15), deleted "and" from the end; in par. (16), substituted a semicolon for a period at the end of subpars. (A) to (C); and added par. (18).

D.C. Law 14-213, in par. (16)(C), made a nonsubstantive change; in par. (17)(B), substituted "§ 47-2005(32)" for "§ 47-2005(28)"; and in pars. (16)(B), (17)(B) and (18), validated previously made technical corrections.

D.C. Law 14-232 substituted a semicolon for "; and" at the end of par. (17); substituted "; and" for a period at the end of par. (18); and added par. (19).

D.C. Law 14-282 repealed par. (1); in par. (2), substituted "governments, unless its taxation has been authorized by Congress;" for "governments;"; rewrote par. (3); repealed par. (4); made nonsubstantive changes in par. (18) and (19); and added pars. (20) and (21). Prior to amendment, pars. (1), (3), and (4) had read as follows:

"(1) Transfers completed prior to the effective date of the enactment of this chapter;"

"(3) Transfers of property by an institution, organization, corporation, association, or government (other than the United States of America or the District of Columbia) entitled to exemption from real property taxation under § 47-1002, which property was acquired solely for a purpose or purposes which would entitle such property to exemption under such section; provided, that a return, under oath, showing the purpose or purposes for which such property was acquired, shall accompany the deed at the time of its offer for recordation;

"(4) Transfers of property by an institution, organization, corporation, or association entitled to exemption from real property taxation by special act of the Congress, which property was acquired solely for a purpose or purposes for which such special exemption was granted; provided, that a return, under oath, showing the purpose or purposes for which such property was acquired, shall accompany the deed at the time of its offer for recordation;"

D.C. Law 15-105 validated a previously made technical correction.

D.C. Law 15-176, in par. (5), substituted "parent and child, or domestic partner as defined in § 32-701(3)," for "or parent and child,".

D.C. Law 15-293, in par. (3), substituted "District of Columbia); provided further, that this exemption shall not apply to property which is exempt under § 47-1002(29);" for "District of Columbia);".

D.C. Law 15-354, in pars. (16)(C) and (17)(B), validated a previously made technical correction.

D.C. Law 16-33, substituted "parent and child, grandparent and grandchild, or domestic partners," for "or parent and child, or domestic partners"; in par. (20) substituted a semicolon for "; and" ; in par. (21), substituted "; and" for a period; and added par. (22).

D.C. Law 16-275 added par. (23).

D.C. Law 16-305, in par. (22)(A), substituted "has a disability" for "is disabled", and "trust beneficiary with a disability" for "disabled trust beneficiary"; and, in par. (22)(B)(ii), substituted "beneficiary with a disability" for "disabled beneficiary".

D.C. Law 17-118, in par. (3), inserted "or § 47-1002(30)".

D.C. Law 17-231, in par. (5), substituted "spouses" for "husband and wife".

D.C. Law 19-21 added par. (24).

##### *Temporary Amendments of Section*

For temporary (225 day) amendment of section, see § 5(b) 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 § 4(a) of Mandarin Oriental Hotel Project Tax Deferral

Temporary Act of 2002 (D.C. Law 14-143, May 21, 2002, law notification 49 DCR 5060).

For temporary (225 day) amendment of section, see § 12(o) 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 § 2 of Washington Metropolitan Area Transit Authority Property Dedication Transfer Tax Exemption Temporary Act of 2002 (D.C. Law 14-220, March 25, 2003, law notification 50 DCR 2733).

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

Section 3(a) of D.C. Law 17-76 added par. (24) to read as follows:

"(24) Transfer of Lots 3 and 4, Square 5919 to Specialty Hospitals of America, LLC, or certain of its subsidiary entities."

Section 8(b) of D.C. Law 17-76 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 § 4(a) of the Gallery Place Economic Development Emergency Amendment Act of 2000 (D.C. Act 13-500, January 5, 2001, 48 DCR 562).

For temporary (90 day) amendment of section, see § 5(b) 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 § 4(a) of Mandarin Oriental Hotel Project Tax Deferral Emergency Act of 2001 (D.C. Act 14-227, January 8, 2002, 49 DCR 682).

For temporary (90 day) amendment of section, see § 4(a) of Mandarin Oriental Hotel Project Tax Deferral Second Congressional Review Emergency Act of 2002 (D.C. Act 14-563, December 23, 2002, 50 DCR 278).

For temporary (90 day) amendment of section, see §§ 4(a) and 5 of Mandarin Oriental Hotel Project Tax Deferral Congressional Review Emergency Act of 2002 (D.C. Act 14-345, April 24, 2002, 49 DCR 4300).

For temporary (90 day) amendment of section, see § 12(o) 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 § 2 of Washington Metropolitan Area Transit Authority Property Dedication Transfer Tax Exemption Emergency Act of 2002 (D.C. Act 14-421, July 17, 2002, 49 DCR 7416).

For temporary (90 day) amendment of section, see § 12(o) 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 § 2 of Washington Metropolitan Area Transit Authority Property Dedication Transfer Exemption Emergency Act of 2004 (D.C. Act 15-412, April 21, 2004, 51 DCR 4682).

For temporary (90 day) amendment of section, see § 12(o) 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 § 2 of Washington Metropolitan Area Transit Authority Property Dedication Transfer Tax Exemption Congressional Review Emergency Act of 2002 (D.C. Act 14-512, October 23, 2002, 49 DCR 10473).

For temporary (90 day) amendment of section, see §§ 1213, 1297(f), 1298, 1299 of Fiscal Year 2006 Budget Support Emergency Act of 2005 (D.C. Act 16-168, July 26, 2005, 52 DCR 7667).

For temporary (90 day) amendment of section, see § 4(a) of East of the River Hospital Revitalization Emergency Amendment Act of 2007 (D.C. Act 17-168, October 19, 2007, 54 DCR 10978).

For temporary (90 day) amendment of section, see § 3(a) of East of the River Hospital Revitalization Tax Exemption Emergency Amendment Act of 2007 (D.C. Act 17-174, November 2, 2007, 54 DCR 11216).

For temporary (90 day) amendment of section, see § 202(a) of Arthur Capper/Carrollsborg Public Improvement Revenue Bonds Technical Correction Emergency Act of 2008 (D.C. Act 17-318, March 19, 2008, 55 DCR 3418).

For temporary (90 day) amendment of section, see § 104 of Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482, October 10, 2012, 59 DCR 12478).

#### *Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

Law 4-72, the "Technical Amendments to the District of Columbia Revenue Act of 1980 Act of 1981," was introduced in Council and assigned Bill No. 4-174, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 27, 1981 and November 10, 1981,

respectively. Signed by the Mayor on December 2, 1981, it was assigned Act No. 4-119 and transmitted to both Houses of Congress for its review.

Law 5-31, the "Lower Income Homeownership Tax Abatement and Incentives Act of 1983," was introduced in Council and assigned Bill No. 5-167, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 28, 1983 and July 12, 1983, respectively. Signed by the Mayor on July 21, 1983, it was assigned Act No. 5-53 and transmitted to both Houses of Congress for its review.

Law 7-205, the "Cooperative Housing Assessment Procedure and Lower Income Homeownership Tax Abatement and Incentives Act of 1988," was introduced in Council and assigned Bill No. 7-548, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 29, 1988 and December 13, 1988, respectively. Signed by the Mayor on January 6, 1989, it was assigned Act No. 7-276 and transmitted to both Houses of Congress for its review.

Law 9-56, the "Revocable Trust Tax Exemption Amendment Act of 1991," was introduced in Council and assigned Bill No. 9-53, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on October 1, 1991, and November 5, 1991, respectively. Signed by the Mayor on November 25, 1991, it was assigned Act No. 9-99 and transmitted to both Houses of Congress for its review. D.C. Law 9-56 became effective March 7, 1992.

Law 9-120, the "Public Housing Homeownership Tax Abatement Amendment Act of 1992," was introduced in Council and assigned Bill No. 9-356, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on March 3, 1992, and April 7, 1992, respectively. Signed by the Mayor on April 24, 1992, it was assigned Act No. 9-194 and transmitted to both Houses of Congress for its review. D.C. Law 9-120 became effective on June 11, 1992.

Law 11-38, the "Limited Liability Company Amendment Act of 1995," was introduced in Council and assigned Bill No. 11-75, which was referred to the Committee on Consumer and Regulatory Affairs. The Bill was adopted on first and second readings on May 2, 1995, and June 6, 1995, respectively. Signed by the Mayor on June 19, 1995, it was assigned Act No. 11-71 and transmitted to both Houses of Congress for its review. D.C. Law 11-38 became effective on September 8, 1995.

Law 13-241, the "Gallery Place Economic Development Amendment Act of 2000", was introduced in Council and assigned Bill No. 13-877, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 8, 2000, and December 5, 2000, respectively. Signed by the Mayor on December 21, 2000, it was assigned Act No. 13-519 and transmitted to both Houses of Congress for its review. D.C. Law 13-241 became effective on April 3, 2001.

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

For Law 14-213, see notes following § 47-820.

Law 14-232, the "Mandarin Oriental Hotel Project Tax Deferral Act of 2002", was introduced in Council and assigned Bill No. 14-466, which was referred to the 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 October 23, 2002, it was assigned Act No. 14-489 and transmitted to both Houses of Congress for its review. D.C. Law 14-232 became effective on March 25, 2003.

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.

Law 15-105, the "Technical Amendments Act of 2003", was introduced in Council and assigned Bill No. 15-437, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 2003, and December 2, 2003, respectively. Signed by the Mayor on January 6, 2004, it was assigned Act No. 15-291 and transmitted to both Houses of Congress for its review. D.C. Law 15-105 became effective on March 13, 2004.

Law 15-176, the "Deed Recordation Tax and Related Amendments Amendment Act of 2004", was introduced in Council and assigned Bill No. 15-462, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 6, 2004, and May 4, 2004, respectively. Signed by the Mayor on May 21, 2004, it was assigned Act No. 15-426 and transmitted to both Houses of Congress for its review. D.C. Law 15-176 became effective on September 8, 2004.

Law 15-293, the "Payments in Lieu of Taxes Act of 2004", was introduced in Council and assigned Bill No. 15-882, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on January 4, 2005, it was assigned Act No. 15-689 and transmitted to both Houses of Congress for its review. D.C. Law 15-293 became effective on April 5, 2005.

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

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

Law 16-275, the "Inclusionary Zoning Implementation Amendment Act of 2006", was introduced in Council and assigned Bill No. 16-779, which was referred to Committee on the Whole. The Bill was adopted on first and second readings on December 5, 2006, and December 19, 2006, respectively. Signed by the Mayor on December 28, 2006, it was assigned Act No. 16-632 and transmitted to both Houses of Congress for its review. D.C. Law 16-275 became effective on March 14, 2007.

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

Law 17-118, the "Arthur Capper/Carrollsbury Public Improvements Revenue Bonds Approval Amendment Act of 2008", was introduced in Council and assigned Bill No. 17-292 which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 11, 2007, and January 8, 2008, respectively. Signed by the Mayor on January 24, 2008, it was assigned Act No. 17-262 and transmitted to both Houses of Congress for its review. D.C. Law 17-118 became effective on March 20, 2008.

For Law 17-231, see notes following § 47-802.

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

#### *References in Text*

Section 2(b) of the Mandarin Oriental Hotel Tax Deferral Act of 2002, passed on 2nd reading on September 17, 2002 (Enrolled version of Bill 14-466), referred to in par. (19)(B), is D.C. Law 14-232, § 2(b), set out as a note under § 42- 1102.

Pursuant to the Office of the Chief Financial Officer's "Notice of Public Interest" published in the April 18, 1997, issue of the District of Columbia Register (44 DCR 2345) the Office of Tax and Revenue assumed all of the duties and functions previously performed by the Department of Finance and Revenue, as set forth in Commissioner's Order 69-96, dated March 7, 1969. This action was made effective January 22, 1997, *nunc pro tunc*.

#### *Effective Dates*

Section 5 of Law 14-232 provides that this act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

#### *Miscellaneous Notes*

Mayor authorized to issue rules: Section 6 of D.C. Law 9-56 provided that the Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue rules to implement the provisions of the act.

Section 5 of D.C. Law 9-120 provided that the Mayor may issue rules to implement the provisions of the act.

Section 2 of D.C. Law 13-241, as amended by section 40 of D.C. Law 14-213, provides:

"Tax and fee abatements [Gallery Place Project].

"(a) For the purposes of this section, the term:

"(1) 'Development Sponsor' means Gallery Place Holdings LLC, a Delaware limited liability company, and its successors and assigns.

"(2) 'Gallery Place Project' means the acquisition, construction, installing, and equipping of a mixed-use complex located on Square 454, Lots 41, 824, 838, 857, 877, 878; the portion of the public alley that reverted to former Lot 820 (which is currently known as Lot 866), and former Lot 821 (which is currently known as Lot 867) pursuant to the Plat of Alley Closing filed with the Surveyor of the District of Columbia in Liber 17 at folio 74; and the portions of the public alley that will revert to Lots 41, 824, 838, 857, 877 and 878, all in Square 454, pursuant to the alley closing approved by the Closing of Public Alleys in Square 454 and Square 455, S.O. 98-194, Act of 1999, effective October 22, 1999 (D.C. Law 13-48; 46 DCR 6768), and consisting of:

"(A) An approximately 60,000-square-foot multiplex cinema;

"(B) A mixed-use facility providing for retail stores, dining, entertainment, a health and fitness club, offices, and related facilities;

"(C) A market-rate housing complex consisting of approximately 170 residential units;

"(D) A parking garage containing approximately 850 parking spaces; and

"(E) Other ancillary improvements.

"(b) All fees to be paid, and any deposits to be made, by or on behalf of the Development Sponsor in connection with the Gallery Place Project under the eighth unnumbered paragraph of the General Expenses title of An Act Making Appropriations to provide for the expense of the Government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and ten, and for other purposes are hereby waived.

"(c) The amount of all taxes, fees, and deposits exempt, abated, or waived under subsection (b) of this section, section 302(24) of the District of Columbia Recordation Tax Act and D.C. Code 47-902(17), 47-1002(26), and 47-2005(32), shall not exceed, in the aggregate, \$7 million.

"(d) In accordance with section 5 of An Act providing a permanent form of government for the District of

Columbia the Mayor shall expend up to \$2 million to improve and repair the streets, sewers, alleys, sidewalks, curbs, and gutters abutting the Gallery Place Project. All assessments upon abutting property for the cost of improvements to such streets, sewers, alleys, sidewalks, curbs, and gutters, including any expenses of assessment, shall be waived."

Applicability of D.C. Law 15-176: Section 7 of D.C. Law 15-176 provides:

"Sections 2 through 6 shall apply as of October 1, 2003."

Applicability and expiration of subtitle KK of title I, §§ 1295 to 1300, of D.C. Law 16-33: Sections 1298 and 1299, as amended by D.C. Law 17-219, § 7068(l), (m) provide:

"Sec. 1298. Conditional applicability.

"(a) Sections 1296 and 1297 shall apply for taxable years beginning after September 30, 2005.

"(b) Repealed.

"Sec. 1299. Repealed."

Short title: Section 7051 of D.C. Law 19-21 provided that subtitle F of title VII of the act may be cited as "Real Property Transfer Tax Exemption Act of 2011".

### **§ 47-903. IMPOSITION OF TAX; RATE; RETURNS; LIABILITY FOR TAX.**

(a)(1) There is imposed on the transferor for each transfer at the time the deed is submitted to the Mayor for recordation a tax at the rate of 1.1% of the consideration paid for the transfer; provided, that:

(A) If the interest in real property transferred is a lease or ground rent for a term (including renewals) that is at least 30 years, the transfer tax will be computed using the value determined in accordance with paragraphs (2) or (3) of this subsection; and

(B) If there is no consideration for a transfer or the consideration is nominal, the rate shall be applied to the fair market value of the real property covered by the interest transferred as determined by the Mayor.

(2) If there is a lease or ground rent for a term (including renewals) that is at least 30 years, the transfer tax shall be based upon the average annual rent over the term of the lease, including renewals, capitalized at a rate of 10%, plus any additional actual consideration payable; provided, that the amount to which the rate is applied shall not exceed the fair market value of the real property covered by the interest transferred.

(3) If the average annual rent of the lease or ground rent for a term (including renewals) that is at least 30 years cannot be determined, the transfer tax will be based on the greater of:

(A) One hundred and five percent of the minimum average annual rent ascertainable from the terms of the lease, capitalized at a rate of 10%, plus any additional consideration payable; or

(B) One hundred and fifty percent of the assessed value of the property covered by the interest transferred.

(a-1) Repealed.

(a-2) Repealed.

(a-3) [Repealed].

(a-4) Beginning October 1, 2006, except for residential properties transferred for a consideration less than \$400,000, an additional tax of .35% is imposed upon a deed that is subject to the tax under subsection (a)(1) or (3) of this section. Of the funds collected under this subsection, 15% shall be deposited in § 42-2802 and the remainder shall be deposited in the General Fund of the District of Columbia.

(a-5) In addition to the additional tax under subsection (a-4) of this section, for deeds recorded on or after June 1, 2009, an additional tax of 5% is imposed on a deed that is subject to the tax under subsection (a) of this section and that transfers an interest in real property upon which is located a retail service station, as defined in § 36-301.01(15), where the retail service station had, or should have had a business license or endorsement to operate a retail service station within 6 months before the date the deed was timely recorded. The tax collected under this subsection shall be deposited in the General Fund of the District of Columbia.

(b)(1) Each such deed shall be accompanied by a return in such form as the Mayor may prescribe, executed by all parties to the deed, setting forth the consideration for the deed or debt secured by the deed, and such other information as the Mayor may require.

(2) The return shall be an integral part of the deed when prescribed and as required by regulation.

(3) The return shall not be confidential or subject to the provisions of §§ 47-1805.04 and 47-4406, unless otherwise provided by regulation.

(c) The transferor in a transfer shall have responsibility for payment of the taxes imposed by this section; provided, however, that if the transferor should fail to make payment the transferee shall be jointly and severally liable with the transferor for payment of said taxes. Notwithstanding the foregoing, the United States or the District governments shall not be jointly and severally liable with the transferor.

(d) The deed and accompanying return shall be due as prescribed in § 47- 1431(a) for the recordation of a deed; provided, that if the deed and return are submitted to the Recorder of Deeds before the due date, the return shall be due and taxes shall be due and owing at the time of submission.

(e) Notwithstanding any other provision of this title, the denial of an exemption applied for under authority of § 47-902 shall be subject to the same notice and appeal provisions and procedures as set forth under § 47- 1009 relating to the denial of a real property tax exemption applied for under authority of § 47-1002.

(Sept. 13, 1980, D.C. Law 3-92, § 403, 27 DCR 3390; July 26, 1989, D.C. Law 8-17, § 9, 36 DCR 4160; Apr. 9, 1997, D.C. Law 11-198, § 102, 43 DCR 4569; Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 9, 1997, D.C. Law 11-255, § 59, 44 DCR 1271; June 9, 2001, D.C. Law 13-305, § 505(c), 48 DCR 334; Oct. 26, 2001, D.C. Law 14-42, § 10(e), 48 DCR 7612; Apr. 4, 2003, D.C. Law 14-282, § 11(p), 50 DCR 896; June 5, 2003, D.C. Law 14-307, § 1103, 49 DCR 11664; Mar. 13, 2004, D.C. Law 15-105, §§ 26(c)(4), 82, 51 DCR 881; Dec. 7, 2004, D.C. Law 15-205, § 1233(b), 51 DCR 8441; June 8, 2006, D.C. Law 16-123, § 161(b), 53 DCR 2843; Mar. 2, 2007, D.C. Law 16-192, §§ 1132(b), 2054, 53 DCR 6899; Aug. 16, 2008, D.C. Law 17-219, § 2003(b), 55 DCR 7598; Mar. 25, 2009, D.C. Law 17-353, § 135, 56 DCR 1117; Mar. 3, 2010, D.C. Law 18-111, § 1241, 57 DCR 181; Sept. 26, 2012, D.C. Law 19-171, § 114(b), 59 DCR 6190.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-903.

##### *Effect of Amendments*

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

"(a) There is imposed on each transferor for each transfer at the time the deed is submitted to the Mayor for recordation a tax at the rate of 1.1% of the consideration for such transfer; provided, that in any case where application of the rate of tax to the consideration for the transfer results in a total tax of less than \$1 the tax shall be \$1.

"(b) Each such deed shall be accompanied by a return, under oath, in such form as the Mayor may prescribe, executed by all the parties to the deed, setting forth the consideration for the deed, the amount of tax payable, and such other information as the Mayor may require.

"(c) The transferor in a transfer shall have responsibility for payment of the taxes imposed by this section; provided, however, that if the transferor should fail to make payment the transferee shall be jointly and severally liable with the transferor for payment of said taxes. Neither the United States nor the District of Columbia governments shall be subject to liability for the tax imposed under this section.

"(d) The Mayor is authorized to prescribe, by regulation, reasonable extensions of time for the filing of the return required by subsection (b) of this section."

D.C. Law 14-42, in subsec. (a)(2), substituted "based upon the average annual rent over the term of the lease, including renewals, capitalized at a rate of 10%" for "based on the capitalization of 10% of the average annual rent over the term of the lease, including renewals"; in subsec. (a)(3)(B), substituted "One hundred and fifty" for "One and one-half"; and in subsec. (c), substituted "provided, further" for "provided further".

D.C. Law 14-282 rewrote subsec. (b); in subsec. (c), substituted "Notwithstanding the foregoing, the United States or the District governments shall not be jointly and severally liable with the transferor." for "Neither the United States nor the District of Columbia governments shall be subject to liability for the tax imposed under this section."; rewrote subsec. (d); and added subsec. (e). Prior to amendment, subsecs. (b) and (d) had read as follows:

"(b) Each such deed shall be accompanied by a return, under oath, in such form as the Mayor may prescribe, executed by all the parties to the deed, setting forth the assessed value and the consideration paid for the deed, the amount of tax payable, and such other information as the Mayor may require."

"(d) The Mayor may promulgate regulations to carry out the purpose of this section."

D.C. Law 14-307, in subsec. (a)(1), substituted "1.5" for "1.1" and deleted the word "total" following "consideration"; and added subsecs. (a-1) and (a-2).

D.C. Law 15-105, in subsec. (a)(2), validated a previously made technical correction; and, in subsec. (a-2), substituted "§ 47-368.03" for "§ 47-143".

D.C. Law 15-205, in par. (1) of subsec. (a), substituted "1.1%" for "1.5%"; and repealed subsecs. (a-1) and (a-2) which had read as follows:

"(a-1) Notwithstanding the provisions of subsection (a) of this section, the rate of tax under subsection (a) of this section shall be 1.1% if:

"(1) The consideration of the deed does not exceed \$250,000; and

"(2) The real property qualifies as a homestead as defined by § 47-849 (2), the application for the homestead deduction accompanies the deed, and the deed is recorded timely as provided by § 47-1431(a).

"(a-2) The rate in subsection (a)(1) of this section shall be subject to reduction in accordance with § 47-368.03."

D.C. Law 16-123 added subsec. (a-3).

D.C. Law 16-192 repealed subsec. (a-3) as added by D.C. Law 16-123 and added a new subsec. (a-4). Subsec. (a-3) as added by D.C. Law 16-123 read as follows:

"(a-3) Beginning for fiscal year 2008, if the amount of revenue necessary to fund Chapter 29B of Title 38, in accordance with § 38-2972.01(a)(1) and (2) thereof is not sufficient, the tax imposed on commercial property by subsection (a) of this section shall be increased to rates, as determined annually by the Chief Financial Officer, rounded to the highest increment of 0.1%, sufficient to raise revenue in an amount needed to satisfy the deficiency in the fiscal year, subject to Council approval. After publishing the August revised revenue estimates and prior to September 1 of each year, the Chief Financial Officer shall determine the rates and publish a notice in the District of Columbia Register and on the website of the Office of the Chief Financial Officer stating the amount of the rates. The rates as determined by Chief Financial Officer shall be effective as of October 1 of the following fiscal year."

D.C. Law 17-219 rewrote subsec. (a-4), which had read as follows:

"(a-4) Beginning October 1, 2006, except for residential properties transferred for a consideration less than \$400,000, an additional tax of .35% is imposed upon a deed that is subject to the tax under subsection (a)(1) of this section. An amount equal to 39.93% of the funds collected under this subsection shall be deposited in the Mayor's Comprehensive Housing Task Force Fund established by § 42-2855.01, 15% of the funds collected shall be deposited in the Housing Production Trust Fund established by § 42-2802, and the balance shall be deposited in the General Fund of the District of Columbia."

D.C. Law 17-353 validated a previously made technical correction in the designation of subsec. (a-4).

D.C. Law 18-111 added subsec. (a-5).

D.C. Law 19-171, in subsec. (a)(5), validated a previously made technical correction.

#### *Temporary Amendments of Section*

For temporary amendment of section, see § 2(b) of Fiscal Year 1997 Budget Support Temporary Amendment Act of 1997 (D.C. Law 12-4, May 23, 1997, law notification 44 DCR 3718).

For temporary (225 day) amendment of section, see § 5(c) 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(p) 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(p) 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 amendment of section, see § 104 of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181).

For temporary repeal of § 102 of D.C. Act 11-302, see § 3 of the Recordation and Transfer Tax Clarification Emergency Amendment Act of 1996 (D.C. Act 11-402, October 24, 1996, 43 DCR 5806).

For temporary repeal of § 102 of D.C. Act 11-360, see § 2(b) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1997 (D.C. Act 12-37, March 18, 1997, 44 DCR 1935).

For temporary repeal of § 104 of D.C. Act 11-360, see § 2 of the Recordation and Transfer Tax Clarification Emergency Amendment Act of 1996 (D.C. Act 11-402, October 24, 1996, 43 DCR 5806).

For temporary (90 day) amendment of section, see § 5(c) 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 § 10(e) of Technical Amendments Emergency Act of 2001 (D.C. Act 14-108, August 3, 2001, 48 DCR 7622).

For temporary (90 day) amendment of section, see §§ 1103 and 1104 of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see §§ 1103 and 1104 of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see § 12(p) 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(p) 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(p) 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 § 1103 of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 1233(b) of Fiscal Year 2005 Budget Support Emergency Act of 2004 (D.C. Act 15-486, August 2, 2004, 51 DCR 8236).

For temporary (90 day) amendment of section, see § 1233(b) of Fiscal Year 2005 Budget Support Congressional Review Emergency Act of 2004 (D.C. Act 15-594, October 26, 2004, 51 DCR 11725).

For temporary (90 day) amendment of section, see §§ 1132(b), 2054 of Fiscal Year 2007 Budget Support Emergency Act of 2006 (D.C. Act 16-477, August 8, 2006, 53 DCR 7068).

For temporary (90 day) amendment of section, see §§ 1132(b), 2054 of Fiscal Year 2007 Budget Support Congressional Review Emergency Act of 2006 (D.C. Act 16-499, October 23, 2006, 53 DCR 8845).

For temporary (90 day) amendment of section, see §§ 1132(b), 2054, of Fiscal Year 2007 Budget Support Congressional Review Emergency Act of 2007 (D.C. Act 17-1, January 16, 2007, 54 DCR 1165).

For temporary (90 day) amendment of section, see § 1241 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) amendment of section, see § 1241 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 3-92, see Historical and Statutory Notes following § 47-901.

Law 8-17, the "Revenue Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-224, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 2, 1989 and May 16, 1989, respectively. Signed by the Mayor on May 26, 1989, it was assigned Act No. 8-34 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 11-198, see Historical and Statutory Notes following § 42-1103.

Law 11-255, the "Second Technical Amendments Act of 1996," was introduced in Council and assigned Bill No. 11-909, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 7, 1996, and December 3, 1996, respectively. Signed by the Mayor on December 24, 1996, it was assigned Act No. 11-519 and transmitted to both Houses of Congress for its review. D.C. Law 11-255 became effective on April 9, 1997.

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

Law 14-42, the "Technical Correction Amendment Act of 2001", was introduced in Council and assigned Bill No. 14-216, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 5, 2001, and June 26, 2001, respectively. Signed by the Mayor on July 24, 2001, it was assigned Act No. 14-107 and transmitted to both Houses of Congress for its review. D.C. Law 14-42 became effective on October 26, 2001.

For Law 14-282, see notes following § 47-902.

Law 14-307, the "Fiscal Year 2003 Budget Support Amendment Act of 2002", was introduced in Council and assigned Bill No. 14-892, which was referred to the Committee on the Whole. The Bill was adopted on first and second readings on October 1, 2002, and November 7, 2002, respectively. Signed by the Mayor on December 4, 2002, it was assigned Act No. 14-543 and transmitted to both Houses of Congress for its review. D.C. Law 14-307 became effective on June 5, 2003.

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

Law 15-205, the "Fiscal Year 2005 Budget Support Act of 2004", was introduced in Council and assigned Bill No. 15-768, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 14, 2004, and June 29, 2004, respectively. Signed by the Mayor on August 2, 2004, it was assigned Act No. 15-487 and transmitted to both Houses of Congress for its review. D.C. Law 15-205 became effective on December 7, 2004.

For Law 16-123, see notes following § 47-2033.

For Law 16-192, see notes following § 47-340.23.

For Law 17-219, see notes following § 47-318.05a.

For Law 17-353, see notes following § 47-308.

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

Exemption from taxation for conversion of a partnership to a limited liability company: Section 3 of D.C. Law 11-38 provided that § 2 of the act shall apply as of July 23, 1994.

Exemption from taxation for conversion of a partnership to a limited liability company: For exemption from the transfer tax imposed by this section in connections with the conversion of a partnership to a limited liability company, see § 29-1013(k) as added by § 2(d) of D.C. Law 11-38.

Application of Law 14-307: Section 1104 of D.C. Law 14-307 provides: "Sections 1102 and 1003 shall apply as of January 1, 2003."

Section 401 of D.C. Law 16-123 provides:

"Sec. 401. Sunset.

"If, pursuant to section 141(a)(1), there are unallocated local revenues, from existing revenue sources, sufficient to fund Title I, then section 141(a)(2) and (3), and section 161 shall sunset."

Short title: Section 1240 of D.C. Law 18-111 provided that subtitle Y of title I of the act may be cited as the "Retail Service Station Transfer Tax Act of 2009".

## **§ 47-904. CONSIDERATION; BASIS FOR COMPUTATION OF TAX.**

Where no price or amount is paid or required to be paid for real property or where such price or amount is nominal, the consideration for the deed to such property, shall, for purposes of the tax imposed by this chapter, be construed to be the fair market value of the real property, and the tax shall be based upon such fair market value. In any such case, the return required to be filed with the deed shall contain such information as to the fair market value of the real property as the Mayor shall require. Whenever, in the opinion of the Mayor, a return does not contain sufficient information as to the fair market value of such real property, the Mayor is authorized to make a determination thereof from the best information available.

(Sept. 13, 1980, D.C. Law 3-92, § 404, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-904.

#### *Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

## **§ 47-905. INVESTIGATION BY MAYOR TO DETERMINE CORRECTNESS OF DOCUMENTS; PRODUCTION OF BOOKS AND RECORDS; EXAMINATION OF WITNESSES; SERVICE OF SUMMONS; PUNISHMENT FOR DISOBEDIENCE.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 405, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2003, D.C. Law 14-282, § 11(q), 50 DCR 896.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-905.

#### *Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(q) 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(q) 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(q) 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(q) 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(q) 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 3-92, see Historical and Statutory Notes following § 47-901.

For Law 14-282, see notes following § 42-204.

## **§ 47-906. CONDITIONS FOR RECORDATION.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 406, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2003, D.C. Law 14-282, § 11(q), 50 DCR 896.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-906.

*Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(q) 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(q) 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(q) 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(q) 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(q) 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 3-92, see Historical and Statutory Notes following § 47-901.

For Law 14-282, see notes following § 42-204.

## **§ 47-907. PRESUMPTION; BURDEN OF PROOF.**

For purpose of proper administration of this chapter and to prevent evasion of the tax hereby imposed, it shall be presumed that all transfers of real property are taxable and the burden shall be upon the taxpayer to show that a transfer is exempt from tax.

(Sept. 13, 1980, D.C. Law 3-92, § 407, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-907.

*Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

## **§ 47-908. DEFICIENCIES IN TAX; NOTICE OF DETERMINATION; PROTEST; HEARING; TIME FOR PAYMENT.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 408, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2003, D.C. Law 14-282, § 11(q), 50 DCR 896.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-908.

*Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(q) 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(q) 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(q) 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(q) 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(q) 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 3-92, see Historical and Statutory Notes following § 47-901.

For Law 14-282, see notes following § 42-204.

**§ 47-909. INTEREST; WAIVER; EXTENSION OF TIME FOR PAYMENT.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 409, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2003, D.C. Law 14-282, § 11(q), 50 DCR 896.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-909.

*Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(q) 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(q) 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(q) 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(q) 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(q) 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 3-92, see Historical and Statutory Notes following § 47-901.

For Law 14-282, see notes following § 42-204.

**§ 47-910. COMPROMISE; WRITTEN AGREEMENTS FOR SETTLEMENT OF TAX LIABILITY; ILLEGAL ACTS; PROSECUTIONS.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 410, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(l)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-910.

*Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

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

*Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

**§ 47-911. COMPROMISE OF PENALTIES; ADJUSTMENT OF INTEREST.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 411, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(m)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-911.

*Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

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

*Miscellaneous Notes*

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

**§ 47-912. LIMITATIONS; TIME FOR MAKING ASSESSMENTS; EXTENSION OF TIME BY AGREEMENT; SUSPENSION OF RUNNING OF LIMITATIONS.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 412, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(m)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-912.

*Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

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

*Miscellaneous Notes*

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

**§ 47-913. ADMINISTRATION OF OATHS AND AFFIDAVITS.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 413, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(m)(2), 48 DCR 334.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-913.

*Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

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

*Miscellaneous Notes*

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

taxable periods beginning after December 31, 2000."

## **§ 47-914. JUDICIAL REVIEW.**

Any person aggrieved by an assessment of a deficiency in tax finally determined by the Mayor under the provisions of § 47-908 may appeal to the Superior Court of the District of Columbia in the same manner and to the same extent as set forth in §§ 47-3303, 47-3304, 47-3306, 47-3307, and 47-3308.

(Sept. 13, 1980, D.C. Law 3-92, § 414, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-914.

#### *Temporary Amendments of Section*

For temporary (225 day) amendment of section, see § 12(r) 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(r) 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 § 12(r) 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(r) 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(r) 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 3-92, see Historical and Statutory Notes following § 47-901.

## **§ 47-915. REFUNDS; COLLECTION.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 415, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(n), 48 DCR 334; Apr. 4, 2003, D.C. Law 14-282, § 11(r), 50 DCR 896.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-915.

#### *Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(s) 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(s) 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(s) 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(s) 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(s) 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 3-92, see Historical and Statutory Notes following § 47-901.

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

#### *Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

## **§ 47-916. ISSUANCE OF RULES AND REGULATIONS TO CARRY OUT CHAPTER.**

The Mayor is authorized to issue such rules and regulations as he or she may deem necessary to carry out the purposes of this chapter.

(Sept. 13, 1980, D.C. Law 3-92, § 416, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-916.

#### *Temporary Amendments of Section*

For temporary (225 day) amendment of section, see § 12(t) 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(t) 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 § 12(t) 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(t) 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(t) 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 3-92, see Historical and Statutory Notes following § 47-901.

## **§ 47-917. ABATEMENT AUTHORIZED.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 417, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(o)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-917.

#### *Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

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

#### *Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

## **§ 47-918. PENALTY; PROSECUTIONS.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 418, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(o)(2), 48 DCR 334.)

### *HISTORICAL AND STATUTORY NOTES*

#### *Prior Codifications*

1981 Ed., § 47-918.

#### *Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

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

#### *Miscellaneous Notes*

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

### **§ 47-919. DISPOSITION OF MONIES COLLECTED.**

All monies collected under this chapter shall be deposited in the Treasury of the District of Columbia to the credit of the General Fund; provided, that 15% of the monies collected under this chapter shall be deposited into the Housing Production Trust Fund established by § 42-2802; and provided further that 85% of the monies collected from Lots 836, 837 and 855 in Square 37 (or such successor record or assessment and taxation lots as may be created through future subdivision or creation of condominium units), shall be deposited in the West End Library and Fire Station Maintenance Fund established by [§ 1-325.181].

(Sept. 13, 1980, D.C. Law 3-92, § 419, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 19, 2002, D.C. Law 14-114, § 502(a), 49 DCR 1468; Apr. 8, 2011, D.C. Law 18-368, § 7, 58 DCR 991.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-919.

##### *Effect of Amendments*

D.C. Law 14-114 substituted "General Fund; provided, that 15% of the monies collected under this chapter shall be deposited into the Housing Production Trust Fund established by § 42-2802" for "General Fund".

D.C. Law 18-368 substituted "Trust Fund established by § 42-2802; and provided further that 85% of the monies collected from Lots 836, 837 and 855 in Square 37 (or such successor record or assessment and taxation lots as may be created through future subdivision or creation of condominium units), shall be deposited in the West End Library and Fire Station Maintenance Fund established by [§ 1-325.181]" for "Trust Fund established by § 42-2802".

##### *Legislative History of Laws*

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 47-901.

For Law 14-114, see notes following § 47-857.01.

Law 18-368, the "West End Parcels Development Omnibus Act of 2010", was introduced in Council and assigned Bill No. 18-1076, which was referred to the Committee on Economic Development and the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 7, 2010, and December 21, 2010, respectively. Signed by the Mayor on January 27, 2011, it was assigned Act No. 18-719 and transmitted to both Houses of Congress for its review. D.C. Law 18-368 became effective on April 8, 2011.

### **§ 47-920. ISSUANCE OF RULES AND REGULATIONS FOR ADMINISTRATION OF CHAPTER.**

The Mayor is authorized to issue such rules and regulations necessary for the proper and efficient administration of this chapter.

(Sept. 13, 1980, D.C. Law 3-92, § 701, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

#### *HISTORICAL AND STATUTORY NOTES*

##### *Prior Codifications*

1981 Ed., § 47-920.

##### *Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(u) 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(u) 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(u) 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(u) 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(u) 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 3-92, see Historical and Statutory Notes following § 47-901.

**§ 47-921. SEVERABILITY; SAVINGS CLAUSE.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 702, 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2003, D.C. Law 14-282, § 11(s), 50 DCR 896.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-921.

*Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(u) 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(u) 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(u) 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(u) 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(u) 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 3-92, see Historical and Statutory Notes following § 47-901.

For Law 14-282, see notes following § 42-204.

*Editor's Notes*

This section of D.C. Law 3-92 applies to all repealers or amendments affected by that law. Accordingly, this section must be read with other sections of D.C. Law 3-92 relating to recordation tax on deeds (§ 45-921 et seq.), residential real property transfer excise tax (§ 47-1401 et seq.), gross sales tax (§ 47-2001 et seq.), use tax (§ 47-2201 et seq.), personal property tax (§ 47-1507), and income tax (§ 47-1801.01 et seq.). The reader is advised to consult the disposition table in Volume 11 to determine specifically which sections outside this chapter were amended or repealed by D.C. Law 3-92.

**§ 47-922. EFFECTIVE DATE.[REPEALED]**

(Sept. 13, 1980, D.C. Law 3-92, § 704(b), 27 DCR 3390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 4, 2003, D.C. Law 14-282, § 11(s), 50 DCR 896.)

*HISTORICAL AND STATUTORY NOTES*

*Prior Codifications*

1981 Ed., § 47-922.

*Temporary Repeal of Section*

For temporary (225 day) repeal of section, see § 12(u) 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(u) 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(u) 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(u) 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(u) 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 3-92, see Historical and Statutory Notes following § 47-901.

For Law 14-282, see notes following § 42-204.