

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 42.
REAL PROPERTY.

CHAPTER 11.
RECORDATION TAX ON DEEDS.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 11. RECORDATION TAX ON DEEDS.

TABLE OF CONTENTS

§ 42-1101. Definitions.

§ 42-1102. Deeds exempt from tax.

§ 42-1102.01. Sales or assignments of instruments on secondary market exempt from tax.

§ 42-1102.02. Transfer of economic interest defined.

§ 42-1103. Imposition of tax; rate; return; contents; liability for tax; extension of period for filing, and waiver of, return.

§ 42-1104. Computation of tax where absence of or no consideration; when fair market value to be shown on return; consideration on deeds of trust or mortgages.

§ 42-1105. Investigation by Mayor; summons; production of books, records, etc.; compelling attendance and production; refusal or obstruction of investigation.[Repealed]

§ 42-1106. No recordation until return filed and tax paid; deeds evidencing transfer of economic interest in real property in District.[Repealed]

§ 42-1107. Burden on taxpayer to prove deed exempt from tax.

§ 42-1108. Deficiencies in tax; notice of determination; protests; hearings; time for payment.[Repealed]

§ 42-1108.01. Enforcement.

§ 42-1109. Penalties for late filing of return and for deficiency; interest on deficiency assessments; extension of time for payment of deficiency.[Repealed]

§ 42-1110. When Mayor may compromise tax; written agreement as to tax liability; finality thereof; penalties for certain acts in relation to compromises and agreements; prosecutions.[Repealed]

§ 42-1111. Mayor may compromise penalties and adjust interest.[Repealed]

§ 42-1112. Limitations; assessment or proceeding within 3 years of recordation of deed; exceptions; agreement to extend period; tolling thereof.[Repealed]

§ 42-1113. Administration of oaths and affidavits by Mayor.[Repealed]

§ 42-1114. Appeal from deficiency assessment.

§ 42-1115. Overpayments and refunds thereof; collection by distraint and liens; jeopardy assessments.[Repealed]

§ 42-1116. Stamps and other devices as evidence of collection and payment of taxes.[Repealed]

§ 42-1117. Promulgation of rules and regulations by Mayor.

§ 42-1118. Abatement of taxes due where cost does not warrant collection.[Repealed]

§ 42-1119. Elimination of fractional stamps or devices; payment of tax to nearest dollar.

§ 42-1120. General criminal penalties; prosecutions by Corporation Counsel.[Repealed]

§ 42-1121. Illegal acts relating to stamps and other devices; penalties.

§ 42-1122. Collected moneys to be deposited in United States Treasury.

§ 42-1123. Separability clause.

§ 42-1124. Appropriations to carry out provisions of chapter.

CHAPTER 11. RECORDATION TAX ON DEEDS.

§ 42-1101. DEFINITIONS.

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

- (1) The word "District" means the District of Columbia.
- (2) The word "Mayor" means the Mayor of the District of Columbia, or his duly authorized agents or representatives.
- (3)(A) The word "deed" means any document, instrument, or writing, including a security interest instrument, wherever made, executed, or delivered, pursuant to which:
 - (i) Title to real property is conveyed, vested, granted, bargained, sold, transferred, or assigned;
 - (ii) An interest in real property (including an estate for life) is conveyed, vested, granted, bargained, sold, transferred, or assigned;
 - (iii) A security interest in real property is conveyed, vested, granted, bargained, sold, transferred, or assigned; or
 - (iv) A transfer of an economic interest in real property is evidenced pursuant to § 42-1102.02.
- (B) The word "deed" shall not include a will or a lease or ground rent for a term (with renewals) that is less than 30 years.
- (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 § 42-1104 of this chapter, 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" as used in this chapter 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 words "construction loan deed of trust or mortgage" mean a deed of trust or mortgage upon real estate which is given to secure a loan for new real estate construction.
- (10) The words "permanent loan deed of trust or mortgage" mean a deed of trust or mortgage upon real estate which secures an instrument made by the same obligors who made the instrument which the construction loan deed of trust or mortgage secured, and which conveys substantially the same real estate.
- (11) The phrase "controlling interest" means:
 - (A) More than 50% of the total voting power of all classes of stock of a corporation or more than 50% of the total fair market value of all classes of stock of a corporation;
 - (B) More than 50% of the capital or profits in a partnership, association, or other unincorporated entity; or
 - (C) More than 50% of the beneficial interests in a trust.
- (12) The phrase "purchase money mortgage or purchase money deed of trust" means a mortgage or deed of trust provided as payment or part payment of the purchase price of real property.

(13) The phrase "security interest" means any interest in real property acquired for the purpose of securing payment of a debt.

(14) The phrase "security interest instrument" means any instrument which conveys, vests, grants, transfers, bargains, sells, or assigns a security interest in real property. A security interest instrument may include the following:

- (A) A mortgage;
- (B) A deed of trust;
- (C) A financing statement;
- (D) A refinancing statement; or
- (E) Another document, instrument, or writing which creates an encumbrance on real property.

(15) The phrase "supplemental deed" means a deed that confirms, corrects, modifies, or supplements a prior recorded deed without additional consideration.

(Mar. 2, 1962, 76 Stat. 11, Pub. L. 87-408, title III, § 301; Sept. 13, 1980, D.C. Law 3-92, § 101(a), 27 DCR 3390; Mar. 10, 1982, D.C. Law 4-72, § 3(a), 28 DCR 5273; Sept. 9, 1989, D.C. Law 8-20, § 2(a), 36 DCR 4564; June 14, 1994, D.C. Law 10-128, § 101(a), 41 DCR 2096; June 9, 2001, D.C. Law 13-305, § 506(a), 48 DCR 334; Oct. 26, 2001, D.C. Law 14-42, § 11(b), 48 DCR 7612.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-921.

1973 Ed., § 45-721.

Effect of Amendments

D.C. Law 13-305, in par. 3(A)(ii), inserted "(including an estate for life)"; and, in par. 3(B), substituted "lease or ground rent for a term (with renewals) that is less than 30 years" for "a lease with a term of 99 years or less".

D.C. Law 14-42 validated the previously made technical correction in par. 3(B).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 6(a) of the Real Property Tax Clarity and Litter Control Administration Temporary Amendment Act of 2001 (D.C. Law 14-8, June 13, 2001, law notification 48 DCR 5916).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 6(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).

For temporary (90 day) amendment of section, see § 11(b) of Technical Amendments Emergency Act of 2001 (D.C. Act 14-108, August 3, 2001, 48 DCR 7622).

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 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 8-20, the "District of Columbia Recordation of Economic Interests in Real Property Tax Amendment Act of 1989," was introduced in Council and assigned Bill No. 8-169, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on May 16, 1989 and May 30, 1989, respectively. Signed by the Mayor on June 14, 1989, it was assigned Act No. 8-42 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 10-128, see Historical and Statutory Notes following § 42-1102.01.

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.

For Law 14-42, see notes following § 42-844.06.

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 401 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 a single Commissioner. 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.

Transfer of Functions

Part IV-C, 2. b. (12) of Organization Order No. 3, dated December 13, 1967, assigned to the Office of the Finance Officer, Department of General Administration, the function (except as to such duties and functions as are performed in conjunction therewith by the Recorder of Deeds) of administering, as agent of the Mayor, the provisions of title III of Public Law 87-408 (now classified to this subchapter). Functions as stated in Part IV-C 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.

Functions of the Recorder of Deeds were transferred in part to the Department of Consumer and Regulatory Affairs by Reorganization Plan No. 1 of 1983, effective March 31, 1983, and in part to a Recorder of Deeds Division in the Department of Finance and Revenue by Reorganization Plan No. 3 of 1983, effective March 31, 1983.

Miscellaneous Notes

Application of Law 8-20: Section 4 of D.C. Law 8-20 provided that the act shall apply to all transfers of an economic interest in real property in the District after September 30, 1989.

Application of Law 10-128: Section 801 of D.C. Law 10-128 provided that sections 101, 102, 104, 105, 106, 107, and 108 shall apply as of June 1, 1994.

§ 42-1102. DEEDS EXEMPT FROM TAX.

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

- (1) Repealed.
- (2) Deeds to property acquired by the United States of America, unless its taxation has been authorized by Congress, or the District of Columbia;
- (3) Deeds to real property acquired by an institution, organization, corporation, or government entitled to exemption from real property taxation under § 47-1002 (or exempt from recordation taxes under a law of the United States of America or the District of Columbia); provided, that, unless waived by regulation, a copy of a filed real property tax exemption application accompanies the deed at the time of recordation; provided further, that this exemption shall not apply to property which is exempt under § 47-1002(29) or § 47-1002(30);
- (4) Deeds to property acquired by an institution, organization, corporation, or association entitled to exemption from real property taxation by special act of 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;
- (5) A purchase money mortgage or purchase money deed of trust that is recorded simultaneously with the deed conveying the real property for which the purchase money mortgage or purchase money deed of trust was obtained;
- (6) Supplemental deeds;
- (7) Deeds between spouses, parent and child, grandparent and grandchild, or domestic partners, as defined in § 32-701(3), without actual consideration therefor;
- (8) Tax deeds;
- (9) Deeds of release of property which is security for a debt or other obligation;
- (10) 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 the real property;

(11) When a permanent loan deed of trust or mortgage is submitted for recordation and the tax on the construction loan deed of trust or mortgage has been timely and properly paid, no additional tax liability arises under § 42-1103, except where the amount of the obligor's liability secured by the permanent loan deed of trust or mortgage exceeds the amount of his liability secured by the construction loan deed of trust or mortgage, in which case the tax shall be calculated only on the amount of such difference; provided, however, that such permanent loan deed of trust or mortgage shall contain a reference to the construction loan deed of trust or mortgage and the date and instrument number where it is recorded;

(12) Deeds to property transferred to a qualifying lower income homeownership household in accordance with § 47-3503(a);

(13) Deeds to property transferred to a qualifying nonprofit housing organization in accordance with § 47-3505(c);

(14) Deeds to property transferred to a cooperative housing association in accordance with § 47-3503(a)(2);

(15) Construction loan deeds of trust or mortgages or permanent loan deeds of trust or mortgages in accordance with § 47-3503(a)(3);

(16) Repealed.

(17) A deed by a transferor that conveys bare legal title to the trustee of a revocable trust, without consideration for the transfer, where the transferor is the beneficiary of the trust;

(18) A deed to property transferred to a beneficiary of a revocable trust as the result of the death of the grantor of the revocable trust;

(19) A deed to property transferred 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;

(20) A deed to property transferred to a resident management corporation in accordance with § 47-3506.01;

(21) A security interest instrument in Class 1 Property, as that class of property is established pursuant to § 47-813(c-4), that contains no more than 5 dwelling units. Each security interest instrument submitted for recordation for which an exemption under this paragraph is claimed shall have affixed thereto an affidavit stating the following: "I (we) the owner(s) of the real property described within certify, subject to criminal penalties for making false statements pursuant to § 22-2405 of the D.C. Official Code, that the real property described within is Class 1 Property, as that class of property is established pursuant to § 47-813(c-4), with 5 or fewer units;

(22)(A) A deed to property transferred pursuant to § 29-1013.

(B) In order for limited liability companies to receive the exemption provided in subparagraph (A) of this paragraph, the Recorder of Deeds 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 recordation tax can be imposed.

(C) Violation of the provisions of subparagraph (B) of this paragraph shall be punishable pursuant to § 42-1120;

(23) A deed for the improvements known as the District of Columbia Correctional Treatment Facility, located on a portion of Lot 800 of Square 1112E, with a street address of 1901 E Street, S.E.;

(24)(A) Deeds conveying, vesting, granting, or assigning title to, an interest in, a security interest in, or an economic interest in 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; 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).

(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 (§ 47-1002, note), and §§ 47-902(17), 47-1002(26), and 47-2005(32), shall not exceed, in the aggregate, \$7 million;

(25)(A) Deeds conveying, vesting, granting, or assigning title to, an interest in, a security interest in, or an economic interest in the real property (and any improvements thereon) described as Square 299, Lot 831, in connection with 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 (§ 42- 1102 note) and §§ 47-902(19), 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;

(26) Deeds executed pursuant to a decree of divorce or of separate maintenance or pursuant to a written instrument incident to such divorce or separation;

(27) Deeds to 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; provided, that if the entity were the owner of the real property in which the possessory interest is conveyed, the real property would have been entitled to exemption from real property taxation under § 47-1002; provided further, that, unless waived by regulation, a copy of a filed real property tax exemption application accompanies the deed at the time of its offer for recordation;

(28)(A) A deed to 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, approved October 30, 1972 (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 shall not serve as trustee;

(29) A security interest instrument securing a credit enhancement, such as a letter of credit, issued by a for-profit business organization, where such credit enhancement is required in connection with affordable housing financing provided by the District of Columbia Housing Finance Agency that is funded in whole or in part through bonds issued pursuant to the U.S. Department of Treasury's New Issue Bond Program. This paragraph shall apply as of January 1, 2009;

(30) Beginning October 1, 2009, a security interest instrument pertaining to a cooperative housing association;

(31) Beginning October 1, 2009, a deed of economic interest pertaining to a limited-equity cooperative, as defined under D.C. Official Code § 47- 802(11); and

(32) A deed to property that provides extremely low- or low-income housing that is exempt from property taxation pursuant to § 47-1005.02.

(Mar. 2, 1962, 76 Stat. 11, Pub. L. 87-408, title III, § 302; June 24, 1980, D.C. Law 3-72, § 206, 27 DCR 2155; Sept. 13, 1980, D.C. Law 3-92, § 101(b), 27 DCR 3390; Mar. 10, 1982, D.C. Law 4-72, § 3(b), 28 DCR 5273; Oct. 8, 1983, D.C. Law 5-31, § 10(b), 30 DCR 3879; Mar. 16, 1989, D.C. Law 7-205, § 5, 36 DCR 457; Sept. 9, 1989, D.C. Law 8-20, § 2(b), 36 DCR 4564; Mar. 7, 1992, D.C. Law 9-56, § 3, 38 DCR 7281; June 11, 1992, D.C. Law 9-120, § 4(a), 39 DCR 3195; June 14, 1994, D.C. Law 10-128, § 101(b), 41 DCR 2096; Sept. 8, 1995, D.C. Law 11-38, § 4(b), 42 DCR 3269; June 3, 1997, D.C. Law 11-276, § 7(a), 44 DCR 1416; Apr. 3, 2001, D.C. Law 13-241, § 3, 48 DCR 610; June 9, 2001, D.C. Law 13-305, § 506(b), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 26, 49 DCR 8140; Mar. 25, 2003, D.C. Law 14- 232, § 3, 49 DCR 9764; Apr. 4, 2003, D.C. Law 14-282, § 9(a), 50 DCR 896; Mar. 13, 2004, D.C. Law 15-105, § 73, 51 DCR 881; Sept. 8, 2004, D.C. Law 15-176, § 2, 51 DCR 5707; Apr. 5, 2005, D.C. Law 15-293, § 12, 52 DCR 1465; Oct. 20, 2005, D.C. Law 16-33, §§ 1212, 1296, 52 DCR 7503; Apr. 7, 2006, D.C. Law 16-91, § 114, 52 DCR

10637; Mar. 2, 2007, D.C. Law 16-191, § 62, 53 DCR 6794; Apr. 24, 2007, D.C. Law 16-305, § 59, 53 DCR 6198; Mar. 20, 2008, D.C. Law 17-118, § 201, 55 DCR 1461; Sept. 12, 2008, D.C. Law 17-231, § 34, 55 DCR 6758; Dec. 13, 2011, D.C. Law 19-60, § 2, 58 DCR 9169; Sept. 20, 2012, D.C. Law 19-168, §§ 7102(a), 7133, 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-922.

1973 Ed., § 45-722.

Effect of Amendments

D.C. Law 13-241 added par. (24).

D.C. Law 13-305 rewrote par. (10) which had read:

"(10) 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;"

D.C. Law 14-213, in par. (10), validated a previously made technical correction; and in par. (24)(B), substituted "47-2005(32)" for "47-2005(28)".

D.C. Law 14-232 added par. (25).

D.C. Law 14-282 repealed par. (1); in par. (2), substituted "America, unless its taxation has been authorized by Congress;" for "America,;" rewrote par. (3); in par. (21), substituted ", as that class of property is established pursuant to § 47-813(c-4)" for "or Class 2 Property, as those classes of property are established pursuant to § 47-813,;" and added pars. (26) and (27). Prior to repeal and amendment, pars. (1) and (3) had read as follows:

"(1) Deeds recorded prior to the effective date of the enactment of this chapter;"

"(3) Deeds to property acquired 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 to 47-1010, which property was acquired solely for a purpose or purposes which would entitle such property to exemption under said §§ 47-1002 to 47-1010; 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, in pars. (20), (21), (22), (23), (24), (25), and (26), validated previously made technical corrections.

D.C. Law 15-176, in par. (7), substituted "parent and child, or domestic partners as defined in § 32-701(3)" for "or parent and child,."

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

D.C. Law 16-33, in par. (7), substituted "parent and child, grandparent and grandchild, or domestic partners," for "or parent and child, or domestic partners"; in par. (26), substituted a semicolon for "; and"; in par. (27), substituted "; and" for a period; and added par. (28).

D.C. Law 16-91, in pars. (26), (27), and (28), validated previously made technical corrections.

D.C. Law 16-191, in par. (3), validated a previously made technical correction.

D.C. Law 16-305, in par. (28), substituted "has a disability" for "is disabled", "trust beneficiary with a disability" for "disabled trust beneficiary" and "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. (7), substituted "spouses" for "husband and wife".

D.C. Law 19-60 added par. (29).

D.C. Law 19-168 repealed par. (16) as of October 1, 2009; deleted "and" from the end of par. (27); substituted a semicolon for a period at the end of pars. (28)(B)(ii)(II) and (29); and added pars. (30), (31) and (32).

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 6(b) of the 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 § 3 of the 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 § 10(a) of the Tax Clarity and Recorder of Deeds

Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 10(a) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

For temporary (225 day) amendment of section, see § 2 of East of the River Hospital Revitalization Tax Exemption Temporary Amendment Act of 2007 (D.C. Law 17-76, January 23, 2008, law notification 55 DCR 1456).

For temporary (225 day) amendment of section, see §§ 2(a), 3(a) of Cooperative Housing Association Economic Interest Recordation Tax Temporary Amendment Act of 2009 (D.C. Law 18-109, March 3, 2010, law notification 57 DCR 2828).

Section 2(a) of D.C. Law 18-295 repealed par. (16) as of October 1, 2009; in par. (27), deleted "and"; in par. (28)(B)(ii)(II), substituted a semicolon for a period; and added pars. (29) and (30), which had read as follows:

"(29) Beginning October 1, 2009, a security interest instrument pertaining to a cooperative housing association; and

"(30) Beginning October 1, 2009, a deed of economic interest pertaining to a limited-equity cooperative, as defined under D.C. Official Code § 47- 802(11)."

Section 4(b) of D.C. Law 18-295 provides that the act shall expire after 225 days of its having taken effect.

Section 2(a) of D.C. Law 19-74 repealed par. (16) as of October 1, 2009; in par. (27), deleted "and" from the end; in par. (28)(B)(ii)(II), substituted a semicolon for a period; and added pars. (29) and (30) to read as follows:

"(29) Beginning October 1, 2009, a security interest instrument pertaining to a cooperative housing association; and

"(30) Beginning October 1, 2009, a deed of economic interest pertaining to a limited-equity cooperative, as defined under D.C. Official Code § 47- 802(11)."

Section 4(b) of D.C. Law 19-74 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary amendment of section, see § 7(a) of the Correctional Treatment Facility Emergency Act of 1996 (D.C. Act 11-457, December 13, 1996, 44 DCR 156), and § 7(a) of the Correctional Treatment Facility Congressional Review Emergency Act of 1997 (D.C. Act 12-32, March 11, 1997, 44 DCR 1908).

For temporary (90 day) amendment of section, see § 3 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 § 6(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 § 3 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 § 3 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 §§ 3 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 § 10(a) 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 § 10(a) 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 § 10(a) 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 § 3 of Mandarin Oriental Hotel Project Tax Deferral Congressional Review Emergency Act of 2003 (D.C. Act 15- 36, March 24, 2003, 50 DCR 2764).

For temporary (90 day) amendment of section, see §§ 1212, 1296, 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 § 6 of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

For temporary (90 day) amendment of section, see § 2 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 § 201 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 §§ 2(a), 3(a) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2009 (D.C. Act 18-234, November 20, 2009, 56 DCR 9046).

For temporary (90 day) amendment of section, see § 2(a) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2010 (D.C. Act 18-570, October 20, 2010, 57 DCR 10084).

For temporary (90 day) amendment of section, see § 2(a) of Cooperative Housing Association Economic Interest Recordation Tax Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-12, February 11, 2011, 58 DCR 1433).

For temporary (90 day) amendment of section, see § 2(a) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2011 (D.C. Act 19-194, October 18, 2011, 58 DCR 9160).

For temporary (90 day) amendment of section, see § 7102(a) of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7102(a) of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

For temporary (90 day) amendment of section, see § 103 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

Law 3-72, the "District of Columbia Probate Reform Act of 1980," was introduced in Council and assigned Bill No. 3-91, which was referred to the Committee on the Judiciary. The Bill was adopted on first and second readings on April 1, 1980 and April 22, 1980, respectively. Signed by the Mayor on May 7, 1980, it was assigned Act No. 3-181 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 42-1101.

For legislative history of D.C. Law 4-72, see Historical and Statutory Notes following § 42-1101.

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 1983 Amendment 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.

For legislative history of D.C. Law 8-20, see Historical and Statutory Notes following § 42-1101.

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.

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.

For legislative history of D.C. Law 10-128, see Historical and Statutory Notes following § 42-1102.01.

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 11-276, the "Correction Treatment Facility Act of 1996," was introduced in Council and assigned Bill No. 11-908, which was referred to the Committee on the Judiciary and the Committee of the Whole. The Bill was adopted on first and second readings on December 3, 1996, and December 17, 1996, respectively. Signed by the Mayor on December 24, 1996, it was assigned Act No. 11-523 and transmitted to both Houses of Congress for its review. D.C. Law 11-276 became effective on June 3, 1997.

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 following § 42-1101.

Law 14-213, the "Technical Amendments Act of 2002", was introduced in Council and assigned Bill No. 14-671, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on June 4, 2002, and July 2, 2002, respectively. Signed by the Mayor on July 26, 2002, it was assigned Act No. 14-459 and transmitted to both Houses of Congress for its review. D.C. Law 14-213 became effective on October 19, 2002.

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.

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

For Law 15-105, see notes following § 42-407.

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.

For Law 15-293, see notes following § 42-902.

Law 16-33, the "Fiscal Year 2006 Budget Support Act of 2005", was introduced in Council and assigned Bill No. 16-200 which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 10, 2005, and June 21, 2005, respectively. Signed by the Mayor on July 26, 2005, it was assigned Act No. 16-166 and transmitted to both Houses of Congress for its review. D.C. Law 16-33 became effective on October 20, 2005.

For Law 16-91, see notes following § 42-3405.10a.

Law 16-191, the "Technical Amendments Act of 2006", was introduced in Council and assigned Bill No. 16-760, which was referred to the Committee of the whole. The Bill was adopted on first and second readings on June 20, 2006, and July 11, 2006, respectively. Signed by the Mayor on July 31, 2006, it was assigned Act No. 16-475 and transmitted to both Houses of Congress for its review. D.C. Law 16-191 became effective on March 2, 2007.

For Law 16-305, see notes following § 42-820.

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 § 42-516.

Law 19-60, the "New Issue Bond Program Tax Exemption Amendment Act of 2011", was introduced in Council and assigned Bill No. 19-20, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 12, 2011, and September 20, 2011, respectively. Signed by the Mayor on October 18, 2011, it was assigned Act No. 19-198 and transmitted to both Houses of Congress for its review. D.C. Law 19-60 became effective on December 13, 2011.

Law 19-168, the "Fiscal Year 2013 Budget Support Act of 2012", was introduced in Council and assigned Bill No. 19-743, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 15, 2012, and June 5, 2012, respectively. Signed by the Mayor on June 22, 2012, it was assigned Act No. 19-385 and transmitted to both Houses of Congress for its review. D.C. Law 19-168 became effective on September 20, 2012.

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

Application of Law 8-20: See Historical and Statutory Notes following § 42- 1101.

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, pursuant to subchapter I of Chapter 5 of Title 2, issue rules to implement the provisions of the act.

Application of Law 10-128: See Historical and Statutory Notes following § 42- 1101.

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."

Short title of subtitle Z of title I of Law 16-33: Section 1211 of D.C. Law 16-33 provided that subtitle Z of title I of the act may be cited as the Family Property Recordation and Transfer Tax Exemption Act of 2005.

Short title of subtitle KK of title I of Law 16-33: Section 1295 of D.C. Law 16-33 provided that subtitle KK of title I of the act may be cited as the Disabled Property Owners Tax Reduction Act of 2005.

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."

Section 3 of D.C. Law 19-60 provides:

"Sec. 3. Applicability.

"This act shall apply upon the inclusion of its fiscal effect in an approved budget and financial plan."

Short title: Section 7101 of D.C. Law 19-168 provided that subtitle J of title VII of the act may be cited as "Cooperative Housing Association Economic Interest Recordation Tax Amendment Act of 2012".

§ 42-1102.01. SALES OR ASSIGNMENTS OF INSTRUMENTS ON SECONDARY MARKET EXEMPT FROM TAX.

A sale or assignment of a note, mortgage, deed of trust, or other instrument from one lender to another, on the secondary market, where there are no changes in the terms or conditions provided in the instrument and the borrower has taken no action to refinance, shall be exempt from the tax imposed by this chapter.

(Mar. 2, 1962, 76 Stat. 11, Pub. L. 87-408, title III, § 302a, as added June 14, 1994, D.C. Law 10-128, § 101(c), 41 DCR 2096.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-922.1.

Legislative History of Laws

Law 10-128, the "Omnibus Budget Support Act of 1994," was introduced in Council and assigned Bill No. 10-575, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on March 22, 1994, and April 12, 1994, respectively. Signed by the Mayor on April 14, 1994, it was assigned Act No. 10-225 and transmitted to both Houses of Congress for its review. D.C. Law 10-128 became effective on June 14, 1994.

Miscellaneous Notes

Application of Law 10-128: See Historical and Statutory Notes following § 42- 1101.

§ 42-1102.02. TRANSFER OF ECONOMIC INTEREST DEFINED.

(a) A transfer of an economic interest in real property occurs upon the conveyance, vesting, granting, bargaining, sale, or assignment, directly or indirectly, of a controlling interest by 1 or more persons or by 1 or more transactions, within any 12-month period, in any corporation, partnership, association, trust, or other entity that, during the 12-month period immediately preceding the transfer of an economic interest in real property:

(1) Derives more than 50% of its gross receipts from the ownership or disposition of real property in the District; or

(2) Holds real property in the District that has a value comprising 80% or more of the value of its entire tangible asset holdings.

(b) For the purposes of subsection (a) of this section, a transfer of a controlling interest includes the aggregate of the transfer of any legal, equitable, beneficial, or other ownership interest in:

(1) Any entity described in subsection (a) of this section;

(2) Any entity that is a partner in, shareholder in, or beneficiary of, an entity described in subsection (a) of this section; and

(3) Any other entity:

(A) That derives, directly or indirectly, any portion of its receipts from the ownership of any entity described in subsection (a) of this section; or

(B) Has asset value that includes, directly or indirectly, any legal, equitable, beneficial, or other ownership interest in any entity described in subsection (a) of this section.

(c) Notwithstanding any other provision of this section, as of October 1, 2009, every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest.

(Mar. 2, 1962, 76 Stat. 11, Pub. L. 87-408, title III, § 302b, as added June 14, 1994, D.C. Law 10-128, § 101(d), 41 DCR 2096; Mar. 3, 2010, D.C. Law 18-111, § 7091(a), 57 DCR 181; Sept. 20, 2012, D.C. Law 19-168, § 7102(b), 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-922.2.

Effect of Amendments

D.C. Law 18-111 added subsec. (c).

D.C. Law 19-168 rewrote subsec. (c), which formerly read:

"(c) Notwithstanding any other provision of this chapter, a transfer of shares in a cooperative housing association in connection with the grant, transfer, or assignment of proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see §§ 2(b), 3(b) of Cooperative Housing Association Economic Interest Recordation Tax Temporary Amendment Act of 2009 (D.C. Law 18-109, March 3, 2010, law notification 57 DCR 2828).

Section 2(b) of D.C. Law 18-295 amended subsec. (c) to read as follows:

"(c) Notwithstanding any other provision of this section, every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest. This subsection shall apply as of October 1, 2009."

Section 4(b) of D.C. Law 18-295 provides that the act shall expire after 225 days of its having taken effect.

Section 2(b) of D.C. Law 19-74 rewrote subsec. (c) to read as follows:

"(c) Notwithstanding any other provision of this section, every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest. This subsection shall apply as of October 1, 2009."

Section 4(b) of D.C. Law 19-74 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary addition of section, see § 101(d) of the Omnibus Budget Support Emergency Act of 1994 (D.C. Act 10-224, April 14, 1994, 41 DCR 2079).

For temporary repeal of the Omnibus Budget Support Emergency Act of 1994, see § 801 of the Second Omnibus Budget Support Emergency Act of 1994 (D.C. Act 10-226, April 14, 1994, 41 DCR 2113).

For temporary addition of section, see § 101(d) of the Second Omnibus Budget Support Emergency Act of 1994 (D.C. Act 10-226, April 14, 1994, 41 DCR 2113).

For temporary (90 day) amendment of section, see § 7041 of Fiscal Year 2010 Budget Support Emergency Act of 2009 (D.C. Act 18-187, August 26, 2009, 56 DCR 7374).

For temporary (90 day) amendment of section, see § 7091(a) 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 §§ 2(c), 3(c) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2009 (D.C. Act 18-234, November 20, 2009, 56 DCR 9046).

For temporary (90 day) amendment of section, see § 7091(a) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

For temporary (90 day) amendment of section, see § 2(b) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2010 (D.C. Act 18-570, October 20, 2010, 57 DCR 10084).

For temporary (90 day) amendment of section, see § 2(b) of Cooperative Housing Association Economic Interest Recordation Tax Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-12, February 11, 2011, 58 DCR 1433).

For temporary (90 day) amendment of section, see § 2(b) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2011 (D.C. Act 19-194, October 18, 2011, 58 DCR 9160).

For temporary (90 day) amendment of section, see § 7102(b) of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7102(b) of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative History of Laws

For legislative history of D.C. Law 10-128, see Historical and Statutory Notes following § 42-1102.01.

Law 18-111, the "Fiscal Year 2010 Budget Support Act of 2009", was introduced in Council and assigned Bill No. 18-203, which was referred to the Committee on the Whole. The bill was adopted on first and second readings on May 12, 2009, and September 22, 2009, respectively. Signed by the Mayor on December 18, 2009, it was assigned Act No. 18-255 and transmitted to both Houses of Congress for its review. D.C. Law 18-111 became effective on March 3, 2010.

For history of Law 19-168, see notes under § 42-1102.

Miscellaneous Notes

Application of Law 10-128: See Historical and Statutory Notes following § 42- 1101.

Short title: Section 7090 of D.C. Law 18-111 provided that subtitle G of title VII of the act may be cited as the "Economic Interests in Real Property Clarification Amendment Act of 2009".

§ 42-1103. IMPOSITION OF TAX; RATE; RETURN; CONTENTS; LIABILITY FOR TAX; EXTENSION OF PERIOD FOR FILING, AND WAIVER OF, RETURN.

(a)(1) At the time a deed, including a lease or ground rent for a term (with renewals) that is at least 30 years, is submitted for recordation, it shall be taxed at the rate of 1.1% (to complete the calculation of total recordation tax due at time of recording, see also additional tax in subsection (a-4) of this section), as follows:

(A) A deed that conveys title to real property in the District shall be taxed at a rate of 1.1% applied to the consideration for the deed; provided, that if there is no consideration for a transfer or if the consideration for the transfer is nominal, the rate shall be applied to the fair market value of the real property, as determined by the Mayor.

(B)(i) If there is a lease or ground rent for a term (with renewals) that is at least 30 years, the recordation 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 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.

(ii) 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 recordation tax will be based on the greater of:

(I) 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

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

(2) Notwithstanding paragraph (1) of this subsection, at the time it is submitted for recordation, a deed that evidences a transfer of an economic interest in real property shall be taxed at the rate of 2.9% of the consideration allocable to the real property; provided, that, beginning October 1, 2009, in the case of a transfer of an economic interest in a cooperative housing association that is in connection with a grant, transfer, or assignment of a proprietary leasehold or other proprietary interest where the consideration allocable to the real property is less than \$400,000, the rate of tax shall be 2.2%.

(3)(A) Notwithstanding paragraph (1) of this subsection, at the time a security interest instrument is submitted for recordation, it shall be taxed at a rate of 1.1% (to complete the calculation of total

recordation tax due at time of recording, see also additional tax in subsection (a-4) of this section) of the total amount of debt incurred that is secured by the interest in real property; provided, that if the existing debt is refinanced, the rate shall be applied only to the principal amount of the new debt in excess of the principal balance due on the existing debt to the extent that such existing debt (including any prior debt that was previously refinanced by the existing debt) was:

- (i) Previously taxable under this paragraph and the tax thereon was timely and properly paid; or
- (ii) Exempt under § 42-1102 or not otherwise taxable, including purchase money mortgages described in § 42-1102(5).

(B) Any amendment, modification, or restatement of a security interest instrument shall be deemed a refinance of the entire aggregate debt owed, unless the amendment, modification, or restatement is a supplemental deed. With such a deemed refinance, the rate in subparagraph (A) of this paragraph shall be applied only to the principal amount of the modified debt (including amounts paid to the borrower on the existing security interest instrument during the preceding 12 months) in excess of the principal balance due on the existing debt (before any such payment) to the extent that the existing debt (including any prior debt that was previously refinanced by the existing debt) was:

- (i) Previously taxable under this paragraph and the tax thereon was timely and properly paid; or
- (ii) Exempt under § 42-1102 or not otherwise taxable, including purchase money mortgages described in § 42-1102 (5).

(4) Security interest instruments that qualify for exemption under § 42-1102 shall be exempt from the recordation tax.

(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 the Housing Production Trust Fund established by § 42-2802, and the remainder 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.

(b-1)(1) A purchase money mortgage or purchase money deed of trust shall:

(A) Be fully executed within 30 days of the date that the deed conveying title to the real property to the purchaser is fully executed; and

(B) Be recorded within 30 days after the date that the deed conveying title to the purchaser of the real property is duly recorded.

(2) A purchase money mortgage or purchase money deed of trust submitted to the Mayor for recordation shall:

(A) Be executed by the purchaser of the real property as part of a series of transactions conveying title to real property to the purchaser;

(B) Reference the deed conveying title to the purchaser of the real property by date and instrument number;

(C) Recite on the face of the document that it is a purchase money mortgage or purchase money deed of trust; and

(D) Recite on the face of the document the amount of purchase money that it secures.

(c) The parties to a deed which is submitted to the Mayor for recordation shall be jointly and severally liable for payment of the taxes imposed by this section; provided, that neither the United States nor the District of Columbia shall be jointly and severally liable with the transferee; provided further, that, beginning October 1, 2009, in the case of a deed that evidences a transfer of an economic interest in a cooperative housing association, the cooperative housing association shall be jointly and severally liable with the parties to the deed for the payment of taxes imposed by this section regardless of whether the cooperative housing association itself is a party to the deed.

(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.

(Mar. 2, 1962, 76 Stat. 12, Pub. L. 87-408, title III, § 303; Oct. 21, 1975, D.C. Law 1-23, title II, § 203, 22 DCR 2097; July 13, 1978, D.C. Law 2-91, § 304, 24 DCR 9765; Sept. 13, 1980, D.C. Law 3-92, § 101(c), 27 DCR 3390; July 25, 1989, D.C. Law 8-17, § 8(a), 36 DCR 4160; Sept. 9, 1989, D.C. Law 8-20, § 2(c), 36 DCR 4564; June 14, 1994, D.C. Law 10-128, § 101(e), 41 DCR 2096; April 9, 1997, D.C. Law 11-198, title I, § 101, 43 DCR 4569; April 9, 1997, D.C. Law 11-255, § 59, 44 DCR 1271; June 9, 2001, D.C. Law 13-305, § 506(c), 48 DCR 334; Oct. 26, 2001, D.C. Law 14-42, § 9, 48 DCR 7612; Apr. 4, 2003, D.C. Law 14-282, § 9(b), 50 DCR 896; June 5, 2003, D.C. Law 14-307, § 1102, 49 DCR 11664; Dec. 7, 2004, D.C. Law 15-205, § 1232, 51 DCR 8441; Apr. 13, 2005, D.C. Law 15-354, §§ 61, 94, 52 DCR 2638; D.C. Law 16-123, § 161(a), 53 DCR 2843; Mar. 2, 2007, D.C. Law 16-192, §§ 1132(b), 2053, June 8, 2006, 53 DCR 6899; Mar. 14, 2007, D.C. Law 16-294, § 12, 54 DCR 1086; Aug. 16, 2006, D.C. Law 17-219, §§ 2003(a), 7110, 55 DCR 7598; Mar. 25, 2009, D.C. Law 17-353, §§ 135, 170(b), 56 DCR 1117; Mar. 3, 2010, D.C. Law 18-111, § 7091(b), 57 DCR 181; Sept. 20, 2012, D.C. Law 19-168, §§ 7102(c), 7122, 59 DCR 8025.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-923.

1973 Ed., § 45-723.

Effect of Amendments

D.C. Law 13-305, in subsec. (a), rewrote pars. (1) and (3) which had read:

"(a)(1) At the time it is submitted for recordation, a deed that conveys title to real property in the District shall be taxed at a rate of 1.1% of the total consideration for the deed."

"(3) At the time it is submitted for recordation, a security interest instrument shall be taxed at a rate of 1.1% of the total amount of debt incurred which is secured by the interest in real property. However, when existing debt is refinanced, the recordation tax shall only apply to the amount of any new debt incurred over and above the amount of the principal balance due on existing debt if the existing debt was a purchase money mortgage or purchase money deed of trust or subject to taxation under this paragraph."

D.C. Law 14-42, in subsec. (a)(1)(B)(i), 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".

D.C. Law 14-282 rewrote subsecs. (b) and (d); and in subsec. (c), substituted "jointly and severally liable with the transferee" for "subject to such liability". 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 consideration for the deed or debt secured by the deed, the amount of tax payable, whether the property to which the deed or document refers is a residential real property as defined in § 47-1401, the instrument number and date of any prior recorded supplemental deed, and such other information as the Mayor may require so as to provide an accurate and complete public record of each transfer of residential real property."

"(d) The Council of the District of Columbia with respect to paragraph (1) of this subsection, and the Mayor with respect to paragraph (2) of this subsection, are authorized:"

(1) To prescribe by regulation for reasonable extensions of time for the filing of the return required by subsection (b) of this section; and

(2) To waive as to any party to a deed the requirement for the filing of a return by such party whenever it shall be determined by the Mayor that a return cannot be filed; provided, that any waiver granted by the Mayor to a party shall not, unless specifically authorized, be deemed to be a waiver as to any other party. Any waiver made pursuant to this subsection shall not affect the requirements of subsection (c) of this section.

D.C. Law 14-307, in subsec. (a), substituted "1.5" for "1.1" in par. (1) and subpar. (1)(A), substituted "deed, including a lease" for "deed or a lease" in par. (1), deleted "total" from subpar. (1)(A), rewrote pars. (2) and (3); and added subsec. (a-2). Prior to amendment, pars. (2) and (3) of subsec. (a) had read as follows:

"(2) At the time it is submitted for recordation, a deed that evidences a transfer of an economic interest in real property shall be taxed at the rate of 2.2% of the total consideration allocable to the real property.

"(3) At the time it is submitted for recordation, a security interest instrument shall be taxed at a rate of 1.1% of the total amount of debt incurred which is secured by the interest in real property; provided, that if the existing debt is refinanced, the rate shall be applied only to the principal amount of the new debt in excess of the principal balance due on the existing debt that was previously subject to tax under this paragraph, which tax on the existing debt was timely and properly paid."

D.C. Law 15-205, in subsec. (a), substituted "1.1%" for "1.5%" in par. (1), substituted "2.2%" for "3.0%" in par. (2), and substituted "1.1%" for "1.5%" in par. (3); and repealed subsec. (a-2) which had read:

"(a-2) Notwithstanding the provisions of subsection (a)(1) of this section, the rate of tax under subsection (a)(1) 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)."

D.C. Law 15-354, in subsecs. (a)(1) and (b), validated previously made corrections.

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 16-294, in subsec. (a-4), substituted "(a)(1) or (3)" for "(a)(1)".

D.C. Law 17-219, in subsec. (a)(2), substituted "rate of 2.9%" for "rate of 2.2%"; and 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) or (3) 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, in subsec. (a)(2), substituted "to the real property; provided, that in the case of a transfer of shares in a cooperative housing association that is in connection with a grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, where the consideration allocable to the real property is less than \$400,000, the rate of tax shall be 2.2%" for "to the real property".

D.C. Law 19-168, in subsec. (a)(1), substituted "taxed at the rate of 1.1% (to complete the calculation of total recordation tax due at time of recording, see also additional tax in subsection (a-4) of this section)" for "taxed at the rate of 1.1%"; in subsec. (a)(2), substituted "provided, that, beginning October 1, 2009, in the case of a transfer of an economic interest" for "provided, that in the case of a transfer of shares" and deleted ", in whole or in part," following "proprietary interest"; rewrote subsec. (a)(3); in subsec. (c), "; provided further, that, beginning October 1, 2009, in the case of a deed that evidences a transfer of an economic interest in a cooperative housing association, the cooperative housing association shall be jointly and severally liable with the parties to the deed for the payment of taxes imposed by this section regardless of whether the cooperative housing association itself is a party to the deed". Prior to amendment, subsec. (a)(3) read as follows:

"(3) Notwithstanding paragraph (1) of this subsection, at the time a security interest instrument is submitted for recordation, it shall be taxed at a rate of 1.1% of the total amount of debt incurred which is secured by the interest in real property; provided, that if the existing debt is refinanced, the rate shall be applied only to the principal amount of the new debt in excess of the principal balance due on the existing debt that was previously subject to tax under this paragraph, which tax on the existing debt was timely and properly paid."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2(a) of the 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 § 6(c) of the 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 § 10(b) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 10(b) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

For temporary (225 day) amendment of section, see §§ 2, 3 of Deed Transfer and Recordation Clarification Temporary Amendment Act of 2006 (D.C. Law 16-206, March 2, 2007, law notification 54 DCR 2504).

For temporary (225 day) amendment of section, see §§ 2(c), 3(c) of Cooperative Housing Association

Economic Interest Recordation Tax Temporary Amendment Act of 2009 (D.C. Law 18-109, March 3, 2010, law notification 57 DCR 2828).

Section 2(c) of D.C. Law 18-295, in subsec. (a)(2), substituted "provided, that, beginning October 1, 2009, in the case of a transfer of an economic interest" for "provided, that in the case of a transfer of shares" and deleted ", in whole or in part,;" and, in subsec. (c), substituted "; provided further, that, beginning October 1, 2009, in the case of a deed that evidences a transfer of an economic interest in a cooperative housing association, the cooperative housing association shall be jointly and severally liable with the parties to the deed for the payment of taxes imposed by this section regardless of whether the cooperative housing association itself is a party to the deed." for a period.

Section 4(b) of D.C. Law 18-295 provides that the act shall expire after 225 days of its having taken effect.

Section 2(c) of D.C. Law 19-74, in subsec. (a)(2), substituted "provided, that, beginning October 1, 2009, in the case of a transfer of an economic interest" for "provided, that in the case of a transfer of shares", and deleted ", in whole or in part,;" and, in subsec. (c), substituted "; provided further, that, beginning October 1, 2009, in the case of a deed that evidences a transfer of an economic interest in a cooperative housing association, the cooperative housing association shall be jointly and severally liable with the parties to the deed for the payment of taxes imposed by this section regardless of whether the cooperative housing association itself is a party to the deed. for the period at the end.

Section 4(b) of D.C. Law 19-74 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary repeal of § 101 of D.C. Law 11-198, 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), and see § 2(a) 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 amendment of section, see § 101 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 § 101 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 (90 day) amendment of section, see § 6(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 § 9 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 § 10(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 § 10(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 § 10(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 §§ 1102 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 §§ 1102 and 1104 of 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 § 1102 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 § 1232 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 § 1232 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 sections, see §§ 1132(b), 2053 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 §§ 2, 3 of Deed Transfer and Recordation Clarification Emergency Amendment Act of 2006 (D.C. Act 16-481, October 5, 2006, 53 DCR 8379).

For temporary (90 day) amendment of section, see §§ 1132(b), 2053 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 §§ 2 and 3 of Deed Transfer and Recordation Clarification Congressional Review Emergency Amendment Act of 2006 (D.C. Act 16-568, December 19, 2006, 54 DCR 3).

For temporary (90 day) amendment of section, see §§ 1132(b), 2053 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 § 7091(b) 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 §§ 2(c), 3(c) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2009 (D.C. Act 18-234, November 20, 2009, 56 DCR 9046).

For temporary (90 day) amendment of section, see § 7091(b) of Fiscal Year Budget Support Congressional Review Emergency Amendment Act of 2009 (D.C. Act 18-260, January 4, 2010, 57 DCR 345).

For temporary (90 day) amendment of section, see § 2(c) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2010 (D.C. Act 18-570, October 20, 2010, 57 DCR 10084).

For temporary (90 day) amendment of section, see § 2(c) of Cooperative Housing Association Economic Interest Recordation Tax Congressional Review Emergency Amendment Act of 2011 (D.C. Act 19-12, February 11, 2011, 58 DCR 1433).

For temporary (90 day) amendment of section, see § 2(c) of Cooperative Housing Association Economic Interest Recordation Tax Emergency Amendment Act of 2011 (D.C. Act 19-194, October 18, 2011, 58 DCR 9160).

For temporary (90 day) amendment of section, see § 7102(c) of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7122 of Fiscal Year 2013 Budget Support Emergency Act of 2012 (D.C. Act 19-383, June 19, 2012, 59 DCR 7764).

For temporary (90 day) amendment of section, see § 7102(c) of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

For temporary (90 day) amendment of section, see § 7122 of Fiscal Year 2013 Budget Support Congressional Review Emergency Act of 2012 (D.C. Act 19-413, July 25, 2012, 59 DCR 9290).

Legislative History of Laws

Law 1-23, the "Revenue Act of 1975," was introduced in Council and assigned Bill No. 1-47, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first, amended first, and second readings, and reconsideration of second reading, on April 15, 1975, June 1, 1975, June 24, 1975 and July 11, 1975, respectively. Signed by the Mayor on July 23, 1975, it was assigned Act No. 1-34 and transmitted to both Houses of Congress for its review.

Law 2-91, the "Residential Real Property Transfer Excise Tax Act of 1978," was introduced in Council and assigned Bill No. 2-101, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first, amended first, second amended first, and second readings on February 21, 1978, March 7, 1978, March 21, 1978 and April 4, 1978, respectively. Signed by the Mayor on April 27, 1978, it was assigned Act No. 2-189 and transmitted to both Houses of Congress for its review.

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 42-1101.

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 8-20, see Historical and Statutory Notes following § 42-1101.

For legislative history of D.C. Law 10-128, see Historical and Statutory Notes following § 42-1102.01.

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

Law 11-255, the "Second Technical Amendments Act of 1996," was introduced in Council and assigned Bill No. 11-905, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 7, 1996, and December 3, 1996, respectively. Signed by the Mayor on December 24, 1996, it was assigned Act No. 11-519 and transmitted to both Houses of Congress for its review. D.C. Law 11-255 became effective on April 9, 1997.

For Law 13-305, see notes following § 42-1101.

For D.C. Law 14-8, see notes following § 42-1101.

For Law 14-42, see notes following § 42-844.06.

For Law 14-191, see notes following § 42-405.

For Law 14-228, see notes following § 42-204.

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

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.

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.

Law 15-354, the "Technical Amendments Act of 2004", was introduced in Council and assigned Bill No. 15-1130 which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 7, 2004, and December 21, 2004, respectively. Signed by the Mayor on February 9, 2005, it was assigned Act No. 15-770 and transmitted to both Houses of Congress for its review. D.C. Law 15-354 became effective on April 13, 2005.

Law 16-123, the "School Modernization Financing Act of 2006", was introduced in Council and assigned Bill No. 16-250 which was referred to the Committees on Education, Libraries, and Recreation and Revenue and Finance. The Bill was adopted on first and second readings on February 7, 2006, and March 7, 2006, respectively. Signed by the Mayor on March 30, 2006, it was assigned Act No. 16-341 and transmitted to both Houses of Congress for its review. D.C. Law 16-123 became effective on June 8, 2006.

For Law 16-192, see notes following § 42-903.

Law 16-294, the "Second Technical Amendments Act of 2006", was introduced in Council and assigned Bill No. 16-996, which was referred to Committee on the Whole. The Bill was adopted on first and second readings on November 14, 2006, and December 5, 2006, respectively. Signed by the Mayor on December 28, 2006, it was assigned Act No. 16-653 and transmitted to both Houses of Congress for its review. D.C. Law 16-294 became effective on March 14, 2007.

Law 17-219, the "Fiscal Year 2009 Budget Support Act of 2008", was introduced in Council and assigned Bill No. 17-678, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on May 13, 2008, and June 3, 2008, respectively. Signed by the Mayor on June 26, 2008, it was assigned Act No. 17-419 and transmitted to both Houses of Congress for its review. D.C. Law 17-219 became effective on August 16, 2008.

Law 17-353, the "Technical Amendments Act of 2008", was introduced in Council and assigned Bill No. 17-994 which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 2, 2008, and December 16, 2008, respectively. Signed by the Mayor on January 15, 2009, it was assigned Act No. 17-687 and transmitted to both Houses of Congress for its review. D.C. Law 17-353 became effective on March 25, 2009.

For Law 18-111, see notes following § 42-1102.02.

For history of Law 19-168, see notes under § 42-1102.

Delegation of Authority

Delegation of authority under D.C. Act 8-42, the "District of Columbia Recordation of Economic Interests in Real Property Tax Amendment Act of 1989", see Mayor's Order 89-205, September 11, 1989.

Miscellaneous Notes

Application of Law 8-17: Section 12 of D.C. Law 8-17 provided that §§ 2(a), (b) and (c) and 3 shall apply to all taxable years beginning after December 31, 1988. Section 2(d) and (e) shall apply to all taxable periods beginning after September 30, 1989. All other sections of the act shall apply as of July 1, 1989.

Application of Law 8-20: See Historical and Statutory Notes following § 42-1101.

Application of Law 10-128: See Historical and Statutory Notes following § 42-1101.

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.

Application of Law 11-198: Section 1001 of D.C. Law 11-198 provides that Titles I, II, III, V, and VI and sections 405 and 406 of the act shall apply after September 30, 1996.

Exemption from taxation for conversion of a partnership to a limited liability company: For exemption from the recordation 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."

Short title of subtitle V of title I of Law 15-205: Section 1231 of D.C. Law 15-205 provided that subtitle V of title I of the act may be cited as Recordation and Transfer Tax Reduction Act of 2004.

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 7109 of D.C. Law 17-219 provided that subtitle M of title VII of the act may be cited as the "Economic Interests Tax Amendment Act of 2008".

Section 7111 of D.C. Law 17-219 provides that this subtitle shall apply as of October 1, 2008.

Short title: Section 7121 of D.C. Law 19-168 provided that subtitle L of title VII of the act may be cited as "Recordation Tax on Refinances of Security Interest Instruments Clarification Amendment Act of 2012".

§ 42-1104. COMPUTATION OF TAX WHERE ABSENCE OF OR NO CONSIDERATION; WHEN FAIR MARKET VALUE TO BE SHOWN ON RETURN; CONSIDERATION ON DEEDS OF TRUST OR MORTGAGES.

(a) Consideration for a deed conveying title to real property or transferring an economic interest in real property, for purposes of the tax imposed by § 42-1103(a) and (b), including any mortgages, liens, or encumbrances thereon, shall be the amount required to be paid or provided in exchange for the execution and delivery of the deed. Where no price or amount is paid or required to be paid for the real property or for the transfer of an economic interest in real property or where the price is nominal, the consideration for the deed shall, for purposes of the tax imposed by § 42-1103(a) and (b), be the fair market value of the real property, and the tax shall be based upon the fair market value.

(b) On a deed conveying a security interest in real property, the principal amount of debt that the deed secures, for the purposes of the tax imposed by § 42-1103(c), shall be the principal amount of the debt recited on the face of the deed unless, from other information available to the Mayor, the Mayor determines that the principal amount of debt is a higher amount.

(c) Whenever, in the opinion of the Mayor, a submission for recordation does not contain sufficient information to determine the fair market value of real property conveyed by a deed, an economic interest in real property transferred by a deed, or the principal amount of debt secured by a deed, the Mayor may determine the amount from the information available.

(Mar. 2, 1962, 76 Stat. 12, Pub. L. 87-408, title III, § 304; Sept. 13, 1980, D.C. Law 3-92, § 101(d), 27 DCR 3390; Sept. 9, 1989, D.C. Law 8-20, § 2(d), 36 DCR 4564; June 14, 1994, D.C. Law 10-128, § 101(f), 41 DCR 2096.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-924.

1973 Ed., § 45-724.

Legislative History of Laws

For legislative history of D.C. Law 3-92, see Historical and Statutory Notes following § 42-1101.

For legislative history of D.C. Law 8-20, see Historical and Statutory Notes following § 42-1101.

For legislative history of D.C. Law 10-128, see Historical and Statutory Notes following § 42-1102.01.

Miscellaneous Notes

Application of Law 8-20: See Historical and Statutory Notes following § 42- 1101.

Application of Law 10-128: See Historical and Statutory Notes following § 42- 1101.

§ 42-1105. INVESTIGATION BY MAYOR; SUMMONS; PRODUCTION OF BOOKS, RECORDS, ETC.; COMPELLING ATTENDANCE AND PRODUCTION; REFUSAL OR OBSTRUCTION OF INVESTIGATION.[REPEALED]

(Mar. 2, 1962, 76 Stat. 12, Pub. L. 87-408, title III, § 305; July 29, 1970, 84 Stat. 572, Pub. L. 91-358, title I, § 155(c)(41); July 13, 1978, D.C. Law 2-91, § 304, 24 DCR 9765; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50

DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-925.

1973 Ed., § 45-725.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary repeal of section, see § 10(f) 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 2-91, see Historical and Statutory Notes following § 42-1103.

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

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 401 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 a single Commissioner. 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.

§ 42-1106. NO RECORDATION UNTIL RETURN FILED AND TAX PAID; DEEDS EVIDENCING TRANSFER OF ECONOMIC INTEREST IN REAL PROPERTY IN DISTRICT. [REPEALED]

(Mar. 2, 1962, 76 Stat. 13, Pub. L. 87-408, title III, § 306; Sept. 9, 1989, D.C. Law 8-20, § 2(e), 36 DCR 4564; June 14, 1994, D.C. Law 10-128, § 101(g), 41 DCR 2096; May 5, 1995, D.C. Law 11-9, § 2, 42 DCR 1173; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-926.

1973 Ed., § 45-726.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 8-20, see Historical and Statutory Notes following § 42-1101.

For legislative history of D.C. Law 10-128, see Historical and Statutory Notes following § 42-1102.01.

Law 11-9, the "Real Property Deed Recordation Amendment Act of 1995," was introduced in Council and assigned Bill No. 11-14, which was retained by Council. The Bill was adopted on first and second readings on January 17, 1995, and February 7, 1995, respectively. Signed by the Mayor on February 17, 1995, it was assigned Act No. 11-19 and transmitted to both Houses of Congress for its review. D.C. Law 11-9 became effective on May 5, 1995.

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

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 401 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 a single Commissioner. 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.

Miscellaneous Notes

Application of Law 8-20: See Historical and Statutory and Historical Notes following § 42-1101.

Application of Law 10-128: See Historical and Statutory Notes following § 42-1101.

§ 42-1107. BURDEN ON TAXPAYER TO PROVE DEED EXEMPT FROM TAX.

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

(Mar. 2, 1962, 76 Stat. 13, Pub. L. 87-408, title III, § 307.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-927.

1973 Ed., § 45-727.

§ 42-1108. DEFICIENCIES IN TAX; NOTICE OF DETERMINATION; PROTESTS; HEARINGS; TIME FOR PAYMENT.[REPEALED]

(Mar. 2, 1962, 76 Stat. 13, Pub. L. 87-408, title III, § 308; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-928.

1973 Ed., § 45-728.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 10(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) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

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 401 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 a single Commissioner. 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.

§ 42-1108.01. ENFORCEMENT.

This chapter shall be enforced in accordance with the provisions of chapters 41, 42, 43 and 44 of Title 47, including criminal enforcement, imposition or abatement of penalties and interest, administration of this chapter, and collection of taxes imposed hereunder; provided, that the denial of an exemption applied for under authority of § 42-1102 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.

(Mar. 2, 1962, 76 Stat. 13, Pub. L. 87-408, title III, § 308a, as added Apr. 4, 2003, D.C. Law 14-282, § 9(c), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Temporary Addition of Section

For temporary (225 day) addition, see § 10(c) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) addition, see § 10(c) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) addition of § 42-1108.01, see § 10(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) addition of § 42-1108.01, see § 10(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 § 42-1108.01, see § 10(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 § 42-204.

§ 42-1109. PENALTIES FOR LATE FILING OF RETURN AND FOR DEFICIENCY; INTEREST ON DEFICIENCY ASSESSMENTS; EXTENSION OF TIME FOR PAYMENT OF DEFICIENCY. [REPEALED]

(Mar. 2, 1962, 76 Stat. 13, Pub. L. 87-408, title III, § 309; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-929.

1973 Ed., § 45-729.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

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 401 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 a single Commissioner. 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.

§ 42-1110. WHEN MAYOR MAY COMPROMISE TAX; WRITTEN AGREEMENT AS TO TAX LIABILITY; FINALITY THEREOF; PENALTIES FOR CERTAIN ACTS IN RELATION TO COMPROMISES AND AGREEMENTS; PROSECUTIONS.[REPEALED]

(Mar. 2, 1962, 76 Stat. 14, Pub. L. 87-408, title III, § 310; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-930.

1973 Ed., § 45-730.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

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

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 401 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 a single Commissioner. 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.

§ 42-1111. MAYOR MAY COMPROMISE PENALTIES AND ADJUST INTEREST.[REPEALED]

(Mar. 2, 1962, 76 Stat. 15, Pub. L. 87-408, title III, § 311; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-931.

1973 Ed., § 45-731.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

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 401 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 a single Commissioner. 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.

§ 42-1112. LIMITATIONS; ASSESSMENT OR PROCEEDING WITHIN 3 YEARS OF RECORDATION OF DEED; EXCEPTIONS; AGREEMENT TO EXTEND PERIOD; TOLLING THEREOF.[REPEALED]

(Mar. 2, 1962, 76 Stat. 15, Pub. L. 87-408, title III, § 312; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-932.

1973 Ed., § 45-732.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

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 401 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 a single Commissioner. 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.

§ 42-1113. ADMINISTRATION OF OATHS AND AFFIDAVITS BY MAYOR.[REPEALED]

(Mar. 2, 1962, 76 Stat. 15, Pub. L. 87-408, title III, § 313; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-933.

1973 Ed., § 45-733.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary repeal of section, see § 10(f) 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) repeal of section, see § 10(f) 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 § 10(f) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

Legislative History of Laws

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

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 401 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 a single Commissioner. 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.

§ 42-1114. APPEAL FROM DEFICIENCY ASSESSMENT.

Any person aggrieved by any assessment of a deficiency in tax finally determined by the Mayor under the provisions of § 42-1108 may appeal to the Superior Court of the District of Columbia in the same manner and to the same extent as set forth in §§ 47-3303, 47-3304, and 47-3306 to 47-3308, as amended and as the same may hereinafter be amended.

(Mar. 2, 1962, 76 Stat. 15, Pub. L. 87-408, title III, § 314; July 29, 1970, 84 Stat. 573, Pub. L. 91-358, title I, §§ 156(b), 161(e)(1).)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-934.

1973 Ed., § 45-734.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 10(d) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 10(d) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 10(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) amendment of section, see § 10(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) amendment of section, see § 10(d) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

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 401 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 a single Commissioner. 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.

§ 42-1115. OVERPAYMENTS AND REFUNDS THEREOF; COLLECTION BY DISTRAINT AND LIENS; JEOPARDY ASSESSMENTS. [REPEALED]

(Mar. 2, 1962, 76 Stat. 16, Pub. L. 87-408, title III, § 315; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-935.

1973 Ed., § 45-735.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

§ 42-1116. STAMPS AND OTHER DEVICES AS EVIDENCE OF COLLECTION AND PAYMENT OF TAXES.[REPEALED]

(Mar. 2, 1962, 76 Stat. 16, Pub. L. 87-408, title II, § 316; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-936.

1973 Ed., § 45-736.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

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(334) 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.

§ 42-1117. PROMULGATION OF RULES AND REGULATIONS BY MAYOR.

The Mayor shall, pursuant to subchapter I of Chapter 5 of Title 2, issue rules to implement the provisions of this chapter.

(Mar. 2, 1962, 76 Stat. 16, Pub. L. 87-408, title III, § 317; July 25, 1989, D.C. Law 8-17, § 8(b), 36 DCR 4160.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-937.

1973 Ed., § 45-737.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 10(e) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 10(e) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 10(e) 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 § 10(e) 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 § 10(e) 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 8-17, see Historical and Statutory Notes following § 42-1103.

Miscellaneous Notes

Application of Law 8-17: See Historical and Statutory Notes following § 42- 1103.

§ 42-1118. ABATEMENT OF TAXES DUE WHERE COST DOES NOT WARRANT COLLECTION.[REPEALED]

(Mar. 2, 1962, 76 Stat. 16, Pub. L. 87-408, title III, § 318; Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-938.

1973 Ed., § 45-738.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

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 401 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 a single Commissioner. 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.

§ 42-1119. ELIMINATION OF FRACTIONAL STAMPS OR DEVICES; PAYMENT OF TAX TO NEAREST DOLLAR.

For the purpose of avoiding, in the case of any stamps or devices employed pursuant to authority of this chapter, the issuance of stamps or the employment of devices representing fractional parts of \$1, the Mayor is authorized, in his discretion, to limit the denominations of such stamps or devices to amounts representing \$1 or multiples of \$1, and to prescribe further that where part of the tax due is a fraction of \$1, the tax paid shall be paid to the nearest dollar.

(Mar. 2, 1962, 76 Stat. 16, Pub. L. 87-408, title III, § 319.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-939.

1973 Ed., § 45-739.

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 401 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 a single Commissioner. 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.

§ 42-1120. GENERAL CRIMINAL PENALTIES; PROSECUTIONS BY CORPORATION COUNSEL.[REPEALED]

(Mar. 2, 1962, 76 Stat. 16, Pub. L. 87-408, title III, § 320; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, §§ 155(a), 161(e)(2); Apr. 4, 2003, D.C. Law 14-282, § 9(d), 50 DCR 896.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-940.

1973 Ed., § 45-740.

Temporary Repeal of Section

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, Oct. 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) repeal of section, see § 10(f) of the Tax Clarity and Related Amendments Temporary Act of 2002 (D.C. Law 14-228, Mar. 25, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) repeal of section, see § 10(f) 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 § 10(f) 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 § 10(f) 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 § 42-204.

§ 42-1121. ILLEGAL ACTS RELATING TO STAMPS AND OTHER DEVICES; PENALTIES.

Any person who:

(1) With intent to defraud, alters, forges, makes, or counterfeits any stamp, or other device prescribed under authority of this chapter for the collection or payment of any tax imposed by this chapter, or sells, lends, or has in his possession any such altered, forged, or counterfeited stamp, or other device, or makes, uses, sells, or has in his possession any material in imitation of the material used in the manufacture of such stamp, or other device; or

(2) Fraudulently cuts, tears, or removes from any deed, parchment, paper, instrument, writing, or article, upon which any tax is imposed by this chapter, any adhesive stamp or the impression of any stamp, die, plate, or other article provided, made, or used in pursuance of this chapter; or

(3) Fraudulently uses, joins, fixes, or places to, with, or upon any deed, parchment, paper, instrument, writing, or article, upon which a tax is imposed by this chapter:

(A) Any adhesive stamp, or the impression of any stamp, die, plate, or other article, which has been cut, torn, or removed from any other deed, parchment, paper, instrument, writing, or article upon which any tax is imposed by this chapter; or

(B) Any adhesive stamp or the impression of any stamp, die, plate, or other article of insufficient value; or

(C) Any forged or counterfeited stamp, or the impression of any forged or counterfeited stamp, die, plate, or other article; or

(4)(A) Wilfully removes, or alters the cancellation or defacing marks of, or otherwise prepares, any adhesive stamp, with intent to use, or cause the same to be used, after it has already been used; or

(B) Knowingly or wilfully buys, sells, offers for sale, or gives away, any such washed or restored stamp to any person for use, or knowingly uses the same; or

(C) Knowingly and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp, which has been removed from any deed, parchment, paper, instrument, writing, package, or article;

shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$5,000 or imprisoned not more than 3 years, or both.

(Mar. 2, 1962, 76 Stat. 16, Pub. L. 87-408, title III, § 321.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-941.

1973 Ed., § 45-741.

§ 42-1122. COLLECTED MONEYS TO BE DEPOSITED IN UNITED STATES TREASURY.

All moneys collected under this chapter shall be deposited in the Treasury of the United States to the credit of the General Fund of the District of Columbia.; provided, that 15% of the monies collected under this chapter shall be deposited into the Housing Production Trust Fund established by § 42- 2802.

(Mar. 2, 1962, 76 Stat. 17, Pub. L. 87-408, title III, § 322; Apr. 19, 2002, D.C. Law 14-114, § 502(b), 49 DCR 1468; Mar. 13, 2004, D.C. Law 15- 105, § 74(b), 51 DCR 881.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-942.

1973 Ed., § 45-742.

Effect of Amendments

D.C. Law 14-114 substituted "General Fund of the District of Columbia; 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 of the District of Columbia".

D.C. Law 15-105 validated previously made technical corrections.

Legislative History of Laws

Law 14-114, the "Housing Act of 2002", was introduced in Council and assigned Bill No. 14-183, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 2001, and January 8, 2002, respectively. Signed by the Mayor on February 6, 2002, it was assigned Act No. 14-267 and transmitted to both Houses of Congress for its review. D.C. Law 14-114 became effective on April 19, 2002.

For Law 15-105, see notes following § 42-407.

§ 42-1123. SEPARABILITY CLAUSE.

If any provision of this chapter, or the application thereof to any person or circumstances, is held invalid the remainder of this chapter, and the application of such provision to other persons or circumstances, shall not be affected thereby.

(Mar. 2, 1962, 76 Stat. 17, Pub. L. 87-408, title III, § 323.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-943.

1973 Ed., § 45-743.

§ 42-1124. APPROPRIATIONS TO CARRY OUT PROVISIONS OF CHAPTER.

There are hereby authorized to be appropriated such amounts as may be necessary for the carrying out of the provisions of this chapter, including the use of stamps or other devices for evidencing payment of the tax imposed by this chapter.

(Mar. 2, 1962, 76 Stat. 17, Pub. L. 87-408, title III, § 324.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 45-944.

1973 Ed., § 45-744.