# ENROLLMENT(S)



(5)

#### **ENROLLED ORIGINAL**

## AN ACT D.C. ACT 11-333

Codi ication District o Columbia Code 1997 Supp.

## IN THE COUNCIL OF THE DISTRICT OF COLUMBIA JULY 22, 1996

To amend the District of Columbia Income and Franchise Tax Act of 1947 to provide for greater conformity with federal income tax law.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Income and Franchise Tax Act of 1947 Conformity Amendment Act of 1996".

Sec. 2. Section 4(bb-1) of title I of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 335; D.C. Code § 47-1801.4(28A)), is amended to read as follows:

Section 47-1801.4

"(bb-1) The term "Internal Revenue Code of 1986" means the Internal Revenue Code of 1986 (100 Stat. 2085; 26 U.S.C. 1 *et seq.*), as amended through April 11, 1995. The provisions of the Internal Revenue Code of 1986 shall be effective on the same dates that they are effective for federal tax purposes, except that section 162(l) shall only apply to taxable years beginning after December 31, 1994."

#### Sec. 3 Fiscal impact statement

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code 1-233(c)(3)).

Sec. 4. This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Authority Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), and a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Self-

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Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(1)), and publication in the District of Columbia Register.

Chairman

Council of the District of Columbia

Mayor

District of Columbia

APPROVED: July 22, 1996



#### COUNCIL OF THE DISTRICT OF COLUMBIA

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#### RECORD OF OFFICIAL COUNCIL VOTE

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Secretary to the Council

Date