# ENROLLMENT(S)

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# COUNCIL OF THE DISTRICT OF COLUMBIA

# **NOTICE**

## D.C. LAW 12-99

# "Natural and Artificial Gas Gross Receipts Tax Amendment Act of 1998"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P.L. 93-198 "the Act", the Council of the District of Columbia adopted Bill No. 12-150, on first and second readings, December 4, 1997 and January 6, 1998, respectively. Following the signature of the Mayor on January 26, 1998, pursuant to Section 404(e) of "the Act", and was assigned Act No. 12-273, and published in the March 20, 1998, edition of the D.C. Register (Vol. 45 page1524) and transmitted to Congress on March 2, 1998 for a 30-day review, in accordance with Section 602(c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired, and therefore, cites this enactment as D.C. Law 12-99, effective April 30, 1998.

LINDA W. CROPP Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

Mar. 2,3,4,5,6,9,10,11,12,13,16,17,18,19,20,23,24,25,26 27,30,31

Apr. 1,21,22,23,24,27,28,29

### **ENROLLED ORIGINAL**

### AN ACT

# D.C. ACT 12-273

Codification
District of
Columbia
Code
1998 Supp.

### IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JANUARY 26, 1998

To amend section 47-2005 of the District of Columbia Code to exempt from the gross receipts tax any sale of natural or artificial gas delivered by non-public utilities for residential use in the District, and section 47-2501 of the District of Columbia Code to impose a gross receipts tax on receipts attributable to the retail sale of natural or artificial gas delivered by other than a public utility, by any method, to an end-user in the District.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Natural and Artificial Gas Gross Receipts Tax Amendment Act of 1998".

Sec. 2. Title 47 of the District of Columbia Code is amended as follows:

(a) Section 47-2005(24) is amended by striking the word "or" and inserting the phrase ", or sales of residential natural or artificial gas by any person" after the word "person".

Section 47-2005

(b) Section 47-2501 is amended as follows:

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(1) Subsection (a) is amended as follows:

Section 47-2501

- (A) The lead-in language is amended by striking the word "and" after the phrase "District," and by inserting the phrase ", and each non-public utility who sells natural or artificial gas that is delivered, by any method, to an end-user in the District" after the phrase "end-user in the District".
- (B) Paragraph (1) is amended by striking the word "or" the second time it appears and inserting a comma in its place and by inserting the phrase " or sale of natural or artificial gas by a non-public utility that is delivered, by any method, to an end-user in the District" before the semi-colon.
  - (C) Paragraph (2) is amended by striking the word "and".
- (D) Paragraph (3) is amended by striking the period and inserting the phrase ";or" in its place
  - (E) A new paragraph (4) is added to read as follows:
- "(4) After December 15, 1996, pay to the Mayor 10% of the gross receipts from the sales of natural or artificial gas by a non-public utility person delivered after December 15,

### **ENROLLED ORIGINAL**

1996, by any method, to and end-user located in the District.".

- (2) Subsection (c) is amended as follows:
- (A) By inserting the phrase ", and each non-public utility who sells natural or artificial gas that is delivered, by any method, to an end-user in the District" after the word "District"; and
  - (B) By adding the following sentence at the end:

"Beginning in FY 1999, the amount of tax imposed by this section shall not be calculated as gross revenues to which the tax is then applied."

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 Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(3)).

Sec. 4. Effective date.

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 Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule 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: January 26, 1998



### MBIA

COUNCIL OF THE DISTRICT OF COLUM
COUNCIL PERIOD TWELVE
RECORD OF OFFICIAL COUNCIL VOTE

Docket No. BIZ-15U														
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Secretary to the Council January 13, 1998														
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