

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

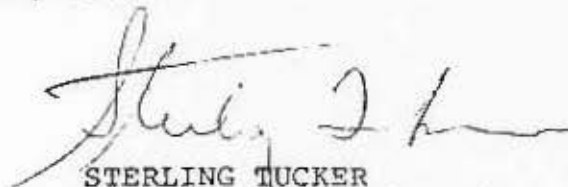
July 13, 1977

D.C LAW 2-11

"Residential Parking Tax Exemption  
Act of 1977"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act (PL 93-198), "the Act," the Council of the District of Columbia adopted Bill No. 2-62 on first and second readings March 22, 1977, and April 5, 1977, respectively. Following the signature of the Mayor on April 25, 1977, this legislation was assigned Act No. 2-32, published in the May 13, 1977, edition of the D.C. Register, and transmitted to both Houses of Congress 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 the following legislation as D. C. Law 2-11, effective June 24, 1977.

  
STERLING TUCKER  
Chairman of the Council

(Vol, 23, D.C. Register, 8981, May 13, 1977)

D.C. LAW

2-11

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

June 24, 1977

To exempt certain District of Columbia residents from paying sales and use taxes on charges made for the service of parking, storing, or keeping motor vehicles or trailers.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Residential Parking Tax Exemption Act of 1977".

Sec. 2. Paragraph 12 of subsection (a) of section 114 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47-2501 14(a)(12)) is amended to read as follows:

"(12) The sale of or charge for the service of parking, storing or keeping motor vehicles or trailers, except that

"(A) where a sale or charge for the service described in this paragraph is made to a District resident who is a tenant in an apartment house or the owner of a condominium unit or a cooperative unit in which he or she resides and the motor vehicle or trailer of the tenant or owner is parked, stored or kept on the same premises on which the tenant or owner has his or her place of residence, except as otherwise provided in this subsection the sale or charge is exempt from the

tax imposed by this paragraph. The exemption shall not extend to a tenant or owner whose motor vehicle or trailer is used for commercial purposes or whose occupancy of the building is for commercial purposes; or

"(B) (1) where the sale or charge for the service is made to a District resident who possesses and shows to those providing the service a parking sales tax exemption card issued and signed by the Mayor or his or her duly authorized representative pursuant to subparagraph (C), the sale or charge is exempt from the tax imposed by this paragraph.

"(2) This exemption shall extend only to those District residents using the service for the purpose of keeping their vehicles or trailers near their place of residence and shall not extend to a resident whose motor vehicle or trailer is used for commercial purposes, as ascertained by the Mayor or his or her duly authorized representative.

"(C) Upon application by a District resident, the Mayor shall issue to him or her a parking sales tax exemption card, PROVIDED, That the resident

"(1) possesses a District motor vehicle or trailer registration certificate and identification tag for the motor vehicle or trailer to be parked, if so

required by section 2(a) of Title IV of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 680; D.C. Code, sec. 40-102);

"(2) has registered the vehicle or trailer to a residential address in the District, if a registration certificate is required by section 2(a) of Title IV of the District of Columbia Revenue Act of 1937, which address is located within one-half mile of the address of the business or operation providing the service; and

"(3) provides the Mayor the name and address of the business or operation to provide the service.

"(D) The parking sales tax exemption card shall state the name and address of the person to whom it is issued, the name and address of the business or operation to provide the service, and any other information, including a photograph, deemed necessary by the Mayor.

"(E) For the purpose of this paragraph

"(1) 'motor vehicle' means any vehicle propelled by an internal-combustion engine or by electricity or steam, except road rollers, farm tractors, and vehicles propelled only upon stationary rails or tracks; and

"(2) 'trailer' means a vehicle without motor power intended or used for carrying property or persons and drawn or intended to be drawn by a motor vehicle, whether

such vehicle without motor power carries the weight of the property or persons wholly on its own structure or whether a part of such weight rests upon or is carried by a motor vehicle."

Sec. 3. The Mayor of the District of Columbia is authorized to make rules and regulations, consistent with the provisions of this act, as may be necessary and proper to carry out the provisions of this act.

Sec. 4. This act shall take effect as provided for acts of the Council of the District of Columbia in section 602(c) of the District of Columbia Self-Government and Governmental Reorganization Act.

Considered in Council

First Vote \_\_\_\_\_

RECORD OF COUNCIL VOTE

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
TUCKER					HOBSON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indicates Vote A. B.—Absent N. V.—Not Voting

X / VOICE VOTE:

3-22-77 Unanimous (labs)  
 (date) (vote result)

Robert Williams  
 (Secretary of the Council)

Final Vote in Council \_\_\_\_\_

RECORD OF COUNCIL VOTE

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indicates Vote A. B.—Absent N. V.—Not Voting

X / VOICE VOTE:

4-5-77 Unanimous (labs)  
 (date) (vote result)

Robert Williams  
 (Secretary of the Council)

Presented to the Mayor APR 12 1977

Robert Williams  
 (Secretary of the Council)

Mayor's Action:

Approved: 25 APR 1977  
 Disapproved: \_\_\_\_\_

Robert Williams  
 (Mayor's Signature) 25 APR 1977

Enacted without Mayor's Signature \_\_\_\_\_

\_\_\_\_\_  
 (Secretary of the Council)