

COUNCIL OF THE DISTRICT OF COLUMBIA

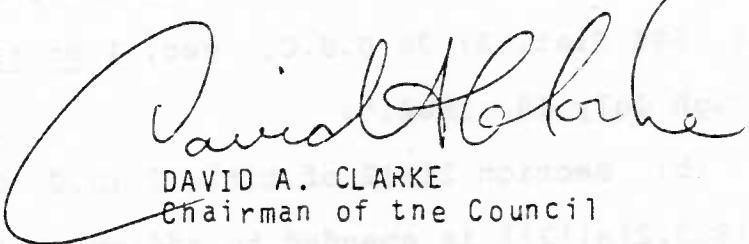
NOTICE

D.C. LAW 5-147

"District of Columbia Income and Franchise Tax
Conformity Amendments Act of 1984".

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. 5-510 on first and second readings, October 23, 1984 and November 7, 1984, respectively. Following the signature of the Mayor on November 29, 1984, this legislation was assigned Act No. 5-211, published in the December 21, 1984 edition of the D.C. Register, (Vol. 31 page 6416) and transmitted to Congress January 8, 1985 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 5-147, effective March 14, 1985.


DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January	22,23,24,25,28,29,30,31
February	1,4,5,6,7,19,20,21,22,25,26,27,28
March	1,4,5,6,7,8,11,12,13

EFFECTIVE DATE MAR 14 1985

D.C. ACT 5 - 211

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

NOV 29 1984

To amend the District of Columbia Income and Franchise Tax Act of 1947 to amend the definition of "Internal Revenue Code of 1954" to provide for continued conformity, on a limited basis, with the federal income tax.

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 Conformity Amendments Act of 1984".

Sec. 2. The District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 328; D.C. Code, sec. 47-1801.1 et seq.), is amended as follows:

(a) Section 4(bb) of title 1 (D.C. Code, sec. 47-1801.4(28)) is amended to read as follows:

D.C. Code,
sec. 47-1801.4
(1985 supp.)

"(bb) The term 'Internal Revenue Code of 1954' means the Internal Revenue Code of 1954, approved August 6, 1954 (68A Stat. 3; 26 U.S.C. sec. 1 et seq.), as amended through July 18, 1984."

(b) Section 2(a)2 of title 3 (D.C. Code, sec. 47-1803.2(a)(2)) is amended by adding at the end the following new subparagraphs to read as follows:

D.C. Code,
sec. 47-1803.2
(1985 supp.)

"(K) Social security and tier 1 railroad retirement benefits subject to taxation under section 86 of the Internal Revenue Code of 1954.

"(L) Certain disability income payments
excludable under section 105(d) of the Internal Revenue Code
of 1954 before the enactment of section 121 of the Social
Security Amendments of 1983, approved April 20, 1983 (97
Stat. 65; 26 U.S.C. sec. 86).".

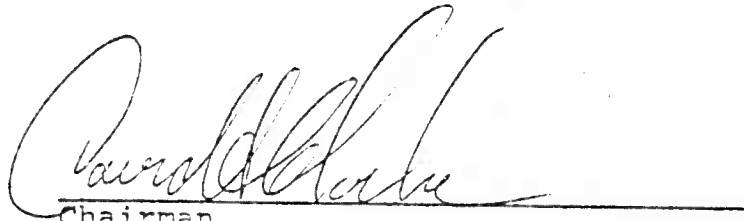
Sec. 3. If any provision of this act or the
application of this act to any person or circumstance is
held to be unconstitutional or beyond the statutory
authority of the Council of the District of Columbia, or
otherwise invalid, the invalidity shall not affect other
provisions or applications, and to this end the provisions
of this act are declared to be severable.

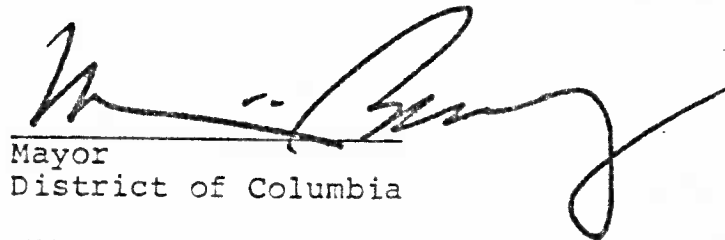
Sec. 4(a). The provisions of this act shall take
effect for taxable years beginning after December 31, 1983.

(b) This act shall take effect after a 30-day period
of Congressional review following approval by the Mayor (or
in the event of veto by the Mayor, action by the Council of
the District of Columbia to override the veto) as provided
in section 602(c)(1) of the District of Columbia
Self-Government and Governmental Reorganization Act,

Note
D.C. Code, secs.
47-1801.4 &
-1803.2
(1985 supp.)

approved December 24, 1973 (87 Stat. 813; D.C. Code, sec.
1-233(c)(1)).


Chairman
Council of the District of Columbia


Mayor
District of Columbia

APPROVED: November 29, 1984



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Five -- Second Session

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: B 5-510

[X] Item on Consent Calendar

[X] ACTION & DATE: Adopted First Reading, 10-23-84

[X] VOICE VOTE: Unanimous

Recorded vote on request

Absent: all present

[] ROLL CALL VOTE: -- RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. (repeated 4 times). Rows include CHMN. CLARKE, CRAWFORD, JARVIS, KANE, MASON, MOORE, JR., RAY, ROLARK, SHACKLETON, SMITH, JR., SPAULDING, WILSON, WINTER.

X -- Indicates Vote A.B. -- Absent N.V. -- Present, not voting

CERTIFICATION RECORD

Signature of Russell Smith, Secretary to the Council

Date: 11/14/84

[X] Item on Consent Calendar

[X] ACTION & DATE: Adopted Final Reading, 11-7-84

[X] VOICE VOTE: Unanimous

Recorded vote on request

Absent: Moore, Ray and Rolark

[] ROLL CALL VOTE: -- RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. (repeated 4 times). Rows include CHMN. CLARKE, CRAWFORD, JARVIS, KANE, MASON, MOORE, JR., RAY, ROLARK, SHACKLETON, SMITH, JR., SPAULDING, WILSON, WINTER.

X -- Indicates Vote A.B. -- Absent N.V. -- Present, not voting

CERTIFICATION RECORD

Signature of Russell Smith, Secretary to the Council

Date: 11/14/84

[] Item on Consent Calendar

[] ACTION & DATE:

[] VOICE VOTE:

Recorded vote on request

Absent:

[] ROLL CALL VOTE: -- RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. (repeated 4 times). Rows include CHMN. CLARKE, CRAWFORD, JARVIS, KANE, MASON, MOORE, JR., RAY, ROLARK, SHACKLETON, SMITH, JR., SPAULDING, WILSON, WINTER.

X -- Indicates Vote A.B. -- Absent N.V. -- Present, not voting

CERTIFICATION RECORD