COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 7-129

"Personal Property Tax Amendment Act of 1986 Clarification Amendment Temporary Act of 1988".

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. 7-457 on first and second readings, March 29, 1988, and April 19, 1988, respectively. Following the signature of the Mayor on May 6, 1988, this legislation was assigned Act No. 7-178, published in the June 3, 1988, edition of the <u>D.C. Register</u>, (Vol. 35 page 4102) and transmitted to Congress on May 11, 1988 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 7-129, effective June 24, 1988.

DAVID A. CLARKE Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

May 11,12,13,16,17,18,19,20,23,24,25,26,27

June 1,2,3,6,7,8,9,10,13,14,15,16,17,20,21,22,23

MATE JUN 2 4 1988

AN ACT

D.C. ACT 7 - 17 8

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 0 6 1988

To clarify, on an temporary basis, the Personal Property Tax Amendment Act of 1986, to remove any confusion as to the applicability of the penalty and interest provisions to failure to pay real property taxes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Personal Property Tax Amendment Act of 1986 Clarification Amendment Temporary Act of 1988".

Sec. 2. The following sentences of section 5 of An Act To amend sections 5 and 6 of the Act of Congress making appropriations to provide for the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes, approved July 3, 1926 (44 Stat. 833; D.C. Code, sec. 47-1509), are not repealed, and remain in full force and effect:

D.C. Code, sec. 47-1509 (1989 supp.)

"Sec. 5. If any real property tax, or any installment thereof, is not paid within the time prescribed, there shall be added to such tax or installment a penalty of ten per centum (10%) of the unpaid amount plus interest on such unpaid amount at the rate of one per centum (1%) per month or portion of a month until the tax or installment is paid. The amount of the unpaid tax, or installment thereof, plus the penalty or interest due, shall constitute a delinquent tax to be collected in the manner prescribed by law.".

D.C. Code, sec. 47-811 (1989 supp.)

Sec. 3. Section 20 of the Personal Property Tax Amendment Act of 1986, effective February 28, 1987 (D.C. Law 6-212; D.C. Code, sec. 47-811), is amended by adding a new subsection (c) at the end to read as follows:

"(c) If at any time after the date provided by section 26(a) of this act any real property tax, or any installment thereof, is not paid within the time prescribed, there shall be added to such tax or installment a penalty of ten per centum (10%) of the unpaid amount plus interest on such

unpaid amount at the rate of one per centum (1%) per month or portion of a month until the tax or installment is paid. The amount of the unpaid tax, or installment thereof, plus the penalty or interest due, shall constitute a delinquent tax to be collected in the manner prescribed by law.".

Sec. 4(a). 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, approved December 24, 1973 (87 Stat. 813; D.C. Code, sec. 1-233(c)(1)), and publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

(b) This act shall expire on the 225th day of its having taken effect.

Note, D.C. Code, sec. 47-811 &

47-1509 (1988 supp.)

Chairman

Council of the District of Columbia

Mayor

District of Columbia

APPROVED: May 6, 1988



COUNCIL OF THE DISTRICT OF COLUMBIA Council Period Seven

RECORD OF OFFICIAL COUNCIL VOTE

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Secretary to the Council