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COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

D.C. LAW 8-166

"District of Columbia Income and Franchise Tax Conformity Amendment Act of 1990".

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. 8-551 on first and second readings, June 12, 1990, and June 26, 1990, respectively. Following the signature of the Mayor on July 12, 1990, this legislation was assigned Act No. 8-231, published in the July 27, 1990, edition of the $\underline{D.C.}$ Register, (Vol. 37 page 4829) and transmitted to Congress on July 16, 1990 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 8-166, effective September 26, 1990.

DAVID A. CLARKE Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

July 16,17,18,19,20,23,24,25,26,27,30,31

August 1,2,3

September 5,6,7,10,11,12,13,14,17,18,19,20,21,24,25

Codification
District of Columbia Code (1991 Supplement)

AN ACT

D.C. ACT 8 - 231

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUL 1 2 1990

To amend the District of Columbia Income and Franchise Tax Act of 1947 to continue conformity on a limited basis with the Tax Reform Act of 1986, as amended by the Omnibus Budget Reconciliation Act of 1989.

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 Amendment Act of 1990".

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. 332; D.C. Code, sec. 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, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. 1 et seq.), as amended through December 19, 1989.".

Sec. 3. The provisions of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. 1 et seq.), enacted by the Omnibus Budget Reconciliation Act of 1989, approved December 19, 1989 (103 Stat. 2106; P.L. 101-239) ("OBRA"), that apply to the District of Columbia, shall apply as of the dates provided by OBRA.

Note, Section 47-1801.4

Sec. 4. This act shall apply retroactively to December 19, 1989.

Note, Section 47-1801.4

Sec. 5. 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.

Chairman

Council of the District of Columbia

District of Columbia

APPROVED: July 12, 1990



COUNCIL OF THE DISTRICT OF COLUMBIA Council Period Eight

RECORD OF OFFICIAL COUNCIL VOTE

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Secretary to the Council

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