## **ENROLLMENT(S)**



COUNCIL OF THE DISTRICT OF COLUMBIA

## NOTICE

# D.C. LAW 9-25

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-1991 Ð adopted Bil Self. 4, 1991, and Jun signature of the Mayor  $\infty$ 5 Ŧ 93-198 9-52 Registe 0 • δ 602(c)(1) July Columbia on July 2, 1991, this legislation was assigned Act No. . D.C. Act", the Council of the District of Columbia Reorganization Act, P. uо District of accordance with Section and transmitted to Congress published in the July 12, 1991, edition of the second readings, June Following the of the Section 412 and Governmental respectively. 30-day review, in on first and 4196) t 0 page Pursuant Government 1991, 9-121 38 Act а (Vol. "the the for 18, No.

Ð Council of the District of Columbia hereby gives notic Ļ ഹ S  $\sim$ Augus T the σ D.C. Law u o that signed P. L. 102-105\* date a S effective on the this enactment of the United States and therefore, cites legislation became 1991 17, August 1991, President effective this The that 17,

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3 ā Revi Congressional 30-day the waived this Law. -105 102 Law for Public Period ×

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AN ACT

Codification District of Columbia Code (1992 Supplement)

#### D.C. ACT 9-52

#### IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

### JULY 2, 1991

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 1990.

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 1991".

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 §47-1801.4(28-1)) is amended to read as follows:

"(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 by the Omnibus Budget Reconciliation Act of 1990, approved November 5, 1990 (104 Stat. 1388; Pub. L. No. 101-508).".

Sec. 3. This act shall apply as of November 5, 1990.

Sec. 4. 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 §1-233(c)(1)), and publication in either the District of Columbia Register, the District Section 47-1801

Note, Section 47-1801

#### Enrolled Original

of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

Chairman

Council of the District of Columbia

Mayor

District of Columbia

APPROVED: July 2, 1991

#### COUNCIL OF THE DISTRICT OF COLUMBIA



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