

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

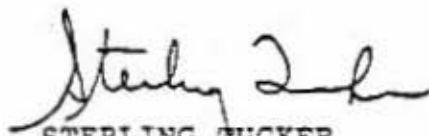
April 13, 1977

D.C LAW 1-101

"Home Delivery Food Tax Act".

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. 1-316 on first and second readings September 15, 1976, and October 12, 1976, respectively. Following the signature of the Mayor on November 8, 1976, this legislation was assigned Act No. 1-169, published in the November 26, 1976, 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 1-101, effective April 6, 1977.



STERLING TUCKER  
Chairman of the Council

D.C. LAW

1-101

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

April 6, 1977

To grant non-profit home delivery food services for the elderly and handicapped an exemption from the sales tax.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Home Delivery Food Tax Act".

Sec. 2. Section 128 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47-2605) is amended by adding at the end thereof the following new paragraph:

"(s) Sales of food or drink as defined in section 107 of this Act, sold as described in paragraph (1) of subsection (a) of section 114 of this Act, and delivered, both without profit, by a non-profit private volunteer organization to persons who are confined to their homes due to age, illness, handicap, or infirmity: PROVIDED, however, that such sales shall not be exempt unless such organization has received from the District a certificate of exemption as a semi-public institution."

Sec. 3. This act shall take effect at the end of the 30 day provided for Congressional review of acts of the Council of the District of Columbia under subsection (c) of section 602 of the District of Columbia Self-Government and Governmental Reorganization Act.