

D. C. Law 1-42

In the Council of the District of Columbia

January 22, 1976

To remove the requirement that District revenues be collected into and expended from various special funds.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,  
That this act may be cited as the "Revenue Funds Availability Act of 1975"

Sec. 2. It is the purpose of this act to establish for the District of Columbia a General Fund for the allocating and accounting for appropriations and their expenditure (including obligations and disbursements), and for accounting for cash receipts and balances.

To that end, it is further the purpose of this act to abolish the Highway Fund of the District of Columbia, the Motor Vehicle Parking Fund, the Metrobus Fund, the Water Fund, the D. C. Sanitary Sewage Works Fund, and the Alcoholic Rehabilitation Fund, and to provide that all moneys previously paid into these funds shall be paid into the General Fund of the District of Columbia established by this act.

Sec. 3. (a) All that matter in the first section of the Act of April 23, 1924 (relating to the motor fuel tax in the District of Columbia) (D.C. Code, sec. 47-1901) beginning "All proceeds of the taxes imposed under this Act," is amended to read as follows:

"All proceeds of the taxes imposed under this Act, and all moneys collected from fees charged for the registration and titling of motor vehicles, including fees charged for the issuance of permits to operate motor vehicles, shall be deposited in the General Fund of the District of Columbia as established by the Revenue Funds Availability Act of 1975."

(b) The proviso under the main heading "Street and Road Improvement and Repair" of the Act entitled "An Act Making Appropriations for the District of Columbia for the fiscal year ending June 20, 1926" approved June 7, 1924 (D.C. Code, sec. 47-1918) is amended by striking out "arising from the expenditure of the fund created by the tax on motor-vehicle fuels, shall be paid into the Treasury of the United States

and be credited to and constitute a part of said fund and shall thereafter be available for appropriation in the same manner as the proceeds of the tax on motor-vehicle fuels." and inserting in lieu thereof "shall be paid into the General Fund of the District of Columbia as established by the Revenue Funds Availability Act of 1975."

(c) Section 7 of the District of Columbia Motor Vehicle Parking Facility Act of 1942 (D.C. Code, sec. 40-808) is amended to read as follows:

"Sec. 7. All fees and other moneys collected under this Act, including all fees collected pursuant to section 11 of the Act of April 4, 1938 (relating to parking meters in the District of Columbia) (D.C. Code, sec. 40-616) and the Act of June 6, 1940 (relating to parking motor vehicles in Municipal Center) (D.C. Code, sec. 40-604(a)), and all moneys derived from the sale or assignment of any property, real or personal, shall be deposited in the General Fund of the District of Columbia as established by the Revenue Funds Availability Act of 1975."

(d) Section 203 of the Revised Statutes relating to the District of Columbia (D.C. Code, sec. 43-1523) is amended to read as follows:

"Sec. 203. The water tax authorized to be levied and collected by this Act shall be paid into the General Fund of the District of Columbia as established by the Revenue Funds Availability Act of 1975."

(e) Section 217 of the Revised Statutes relating to the District of Columbia (D.C. Code, sec. 43-1524) is amended to read as follows:

"Sec. 217. All water rents derived from the Washington Aqueduct shall be paid into the General Fund of the District of Columbia as established by the Revenue Funds Availability Act of 1975."

(f) The District of Columbia Public Works Act of 1954 (D.C. Code, secs. 43-1601—43-1624) is amended as follows:

(1) Section 202 of such Act (D.C. Code, sec. 43-1602) is repealed.

(2) Section 203 of such Act (D.C. Code, sec. 43-1603) is amended by (A) striking out "Subject to appropriations, the D.C.

Sanitary Sewage Works Fund" and inserting in lieu thereof "Subject to appropriations, amounts in the General Fund of the District of Columbia (including any special account therein) as established by the Revenue Funds Availability Act of 1975", (B) striking out "D.C. Sanitary Sewage Works Fund" in paragraph (b) thereof and inserting in lieu thereof "General Fund of the District of Columbia (including any special account therein)"; (C) striking out "the General Fund" in paragraph (f) thereof; and striking out in paragraph (g) thereof "such Sanitary Sewage Works Fund" and inserting in lieu thereof "the purposes of this Act".

(3) Section 204 of such Act (D.C. Code, sec. 43-1604) is amended by striking out "the moneys deposited to the credit of the D.C. Sanitary Sewage Works Fund." and inserting in lieu thereof "money in the General Fund of the District of Columbia (including any special account therein).".

(4) Section 206 of such Act (D.C. Code, sec. 43-1605) is amended by striking out "D.C. Sanitary Sewage Works Fund" and inserting in lieu thereof "General Fund of the District of Columbia as established by the Revenue Funds Availability Act of 1975".

(5) Section 210 of such Act (D.C. Code, sec. 43-1609) is amended by striking out "D.C. Sanitary Sewage Works Fund" and inserting in lieu thereof "General Fund of the District of Columbia as established by the Revenue Funds Availability Act of 1975".

(6) Section 214 of such Act (D.C. Code, sec. 43-1614) is amended by striking out", but the Commissioner of the District of Columbia, prior to authorizing the use of moneys from such fund for such work, shall determine the percentage of the cost to be borne by the D.C. Sanitary Sewage Works Fund and the percentage to be borne by the General Fund".

(7) Section 217(a) of such Act (D.C. Code, sec. 43-1616(a)) is amended by striking out "D.C. Sanitary Sewage Works Fund" each place it occurs and inserting in lieu thereof "General Fund of the District of Columbia as established in the Revenue Funds Availability Act of 1975".

Sec. 4. The Act of June 12, 1960 (relating to the Dulles Interceptor Sewer) (D.C. Code, secs. 43-1620—43-1624) is amended as follows:

(a) All but the first sentence of section 2(b) of such Act (D.C. Code, sec. 43-1621(b)) is repealed.

(b) Section 2(c) of such Act (D.C. Code, sec. 43-1621(c)) is amended by striking out", and the receipts derived from said charges shall be deposited to the credit of the D.C. Sanitary Sewage Works Fund (created by section 202 of the District of Columbia Public Works Act of 1954)".

(c) Section 3 of such Act (D.C. Code, sec. 43-1622) is amended by striking out "to the Metropolitan Area Sanitary Sewage Works Fund".

(d) Section 4(a) of such Act (D.C. Code, sec. 43-1623(a)) is repealed.

Sec. 5. (a) Section 16 of the Act of August 4, 1947 (relating to the rehabilitation of alcoholics in the District of Columbia) (D.C. Code, sec. 25-111a) is repealed.

(b) Section 15 of the District of Columbia Alcoholic Rehabilitation Act of 1967 (D.C. Code, sec. 24-535) is amended by striking out "Treasury of the United States to the credit of a trust fund account, which is hereby authorized, and may be invested

and reinvested as trust funds of the District of Columbia" and inserting in lieu thereof "General Fund of the District of Columbia as established in the Revenue Funds Availability Act of 1975".

Sec. 6. Section 3(d) of Title IV of the District of Columbia Revenue Act of 1937 (D.C. Code, sec. 40-103(d)) is amended to read as follows:

"(d) The proceeds from fees payable under this title shall be paid into the General Fund of the District of Columbia as established in the Revenue Funds Availability Act of 1975."

Sec. 7. The Revenue Act of 1975 is amended as follows:

(a) Sections 102(b), 103, and 201(b) of such act are repealed.

(b) Section 102 of such act is amended by striking out "(a)" immediately before "Section 6(j)".

(c) Section 201 of such act is amended by striking out "(a)" immediately before "The first sentence".

(d) Section 801(f) of such act is amended by striking out "103".



Sec. 8. Any reference in any law or pertaining to the District of Columbia, or in any paper, rule, regulation, order, or other document of the District of Columbia government (including any department, agency, or instrumentality thereof) to any fund which is abolished by this act shall be, after the effective date of this act, deemed to be a reference to the General Fund of the District of Columbia established by this act.

Sec. 9. (a) There is established for the District of Columbia the General Fund of the District of Columbia (hereinafter in this act referred to as the "General Fund") which shall consist of the following revenues:

- (1) Taxes, fees, charges, and miscellaneous receipts.
- (2) Federal payments authorized by sections 106 and 212 of the District of Columbia Public Works Act of 1954 and by section 502 of the District of Columbia Self-Government and Governmental Reorganization Act (D.C. Code, sec. 47-2501(d)).
- (3) Loans advanced to the District of Columbia by the Secretary of the Treasury, and other loans for operating expenses of the District of Columbia government.
- (4) Any moneys for operating expense purposes not otherwise designated to be deposited in another fund of the District of Columbia government.

(b) The Council of the District of Columbia may, from time to time, establish accounts within the General Fund and may direct the Mayor of the District of Columbia to institute such accounting procedures as may be necessary to separately report the revenue and expenditures related to individual programs and activities as it may designate, except that such directives shall not be construed as limiting the authority to transfer funds between accounts established in the General Fund. Within sixty (60) days of the effective date of the establishment of any such account by the Council of the District of Columbia, the Mayor shall submit for Council approval by resolution, a list of the specific taxes, fees, charges, other receipts and expenditures deemed to fully represent the revenues and expenditures associated with the activity or program of each account established.

(c) The Council hereby establishes in the General Fund special accounts for receipts and expenditures related to the following:

(1) the provision of water service, including the operation of the Washington Aqueduct.

(2) The provision of sewer service, including the District of Columbia's share of the cost of Potomac interceptor.

(3) Revenue derived from the ownership, licensure, and operation of privately-owned automobiles and other modes of private transportation, including, but not limited to, taxicabs and other motorized conveyances not supported in their operation by public funds; and all public expenditures related to highways traffic control and, transportation of persons.

(d) Within 180 days of the effective date of this act abolishing certain special funds, the Mayor shall conduct an audit of each fund as closed and shall submit such audit report to the Council.

Sec. 10. This act shall be deemed to have taken effect on July 1, 1975, except for subsections (b) and (d) of section 9 which shall take effect as provided for acts of the Council in section 602(c) of the District of Columbia Self-Government and Governmental Reorganization Act.

Considered in Council 7-29-75

First vote 7-29-75

RECORD OF COUNCIL VOTE

COUNCIL MEMBER	YES	NO	P. R.	A. B.	R. A.	COUNCIL MEMBER	YES	NO	P. R.	A. B.	R. A.	COUNCIL MEMBER	YES	NO	P. R.	A. B.	R. A.
TUCKER	X					DIXON	X					SPALDING	X				
MOORE, D.	X					HARDY	X					WILSON	X				
BARRY	X					HOBSON	X					WINTER	X				
CLARKE	X					MOORE, J.				X							
GOATES	X					SHACKLETON	X										

X—Indicates Vote P. R.—Present A. B.—Absent R. A.—Readopted

Robert A. Williams  
(Secretary of the Council)

Final vote in Council 10-7-75

RECORD OF COUNCIL VOTE

COUNCIL MEMBER	YES	NO	P. R.	A. B.	R. A.	COUNCIL MEMBER	YES	NO	P. R.	A. B.	R. A.	COUNCIL MEMBER	YES	NO	P. R.	A. B.	R. A.
TUCKER	X					DIXON	X					SPALDING	X				
MOORE, D.	X					HARDY	X					WILSON	X				
BARRY	X					HOBSON	X					WINTER	X				
CLARKE	X					MOORE, J.	X										
GOATES				X		SHACKLETON	X										

X—Indicates Vote P. R.—Present A. B.—Absent R. A.—Readopted

Robert A. Williams  
(Secretary of the Council)

Presented to the Mayor 10-14-75

Mayor's action  
approve: 24 OCT 1975  
disapprove: \_\_\_\_\_

Robert A. Williams  
(Secretary of the Council)

[Signature]  
(Mayor's Signature)

24 OCT 1975

Enacted without Mayor's signature \_\_\_\_\_

\_\_\_\_\_  
(Secretary of the Council)

Reconsidered by Council \_\_\_\_\_ Vote \_\_\_\_\_

RECORD OF COUNCIL VOTE																	
COUNCIL MEMBER	YES	NO	P.R.	A.B.	R.A.	COUNCIL MEMBER	YES	NO	P.R.	A.B.	R.A.	COUNCIL MEMBER	YES	NO	P.R.	A.B.	R.A.
TUCKER						DIXON						SPAULDING					
MOORE, D.						HARDY						WILSON					
BARRY						HOBSON						WINTER					
CLARKE						MOORE, J.											
COATLS						SHACKLETON											

X—Indicates Vote    P. R.—Present    A. B.—Absent    R. A.—Readopted

\_\_\_\_\_  
 (Secretary of the Council)

Presented to the President \_\_\_\_\_

\_\_\_\_\_  
 (Secretary of the Council)

Sustain Mayor's veto \_\_\_\_\_

Not Sustain Mayor's veto \_\_\_\_\_

\_\_\_\_\_  
 (President of the U.S.)

Submitted to the Congress \_\_\_\_\_

\_\_\_\_\_  
 (Secretary of the Council)

Senate action \_\_\_\_\_  
 resolution number \_\_\_\_\_

House action \_\_\_\_\_  
 resolution number \_\_\_\_\_

\_\_\_\_\_  
 (Secretary of the Senate)

\_\_\_\_\_  
 (Clerk of the House)

Enacted without Congressional action \_\_\_\_\_

\_\_\_\_\_  
 (Secretary of the Council)