

# ENROLLMENT(S)

(5)

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AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To enact and amend title 47 of the District of Columbia Code.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Title 47, D.C. Code Enactment Act of 1996".

Sec. 2. Title 47 of the District of Columbia Code is amended and enacted into law to read as follows (quotation marks omitted):

TITLE 47

TAXATION AND FISCAL AFFAIRS

- Chapter
1. General Provisions.
  - 1A. Tax Return Preparers.
  - 1B. Crediting of Tax Refunds Against Delinquent Taxes.
  2. Budget Estimates.
  - 2A. Performance and Financial Accountability.
  3. Budget and Financial Management; Borrowing; Deposit of Funds.
  4. Collection and Disbursement of Taxes.
  5. Tax Rates, Records, and Surplus Funds.
  6. Tax Assessor.
  
  7. Designation of Real Property for Assessment and Taxation.
  8. Real Property Assessment and Tax.
  9. Transfer Tax on Real Property.

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10. Property Exempt from Taxation.
11. Family Dwellings Occupied by Owners.
12. Special Assessments.
- 12A. Health Care Provider Assessments.
- 12B. Health Care Provider Assessment Act of 1995.
13. Real Property Tax Sales.
14. Residential Real Property Transfer Excise Tax.
15. Taxation of Personal Property.
16. Enforcement of Personal Property Taxes by Distrainment or Levy.
17. Enforcement of Personal Property Taxes by Acquisition of Lien.
18. Income and Franchise Taxes.
19. Inheritance and Estate Taxes.
20. Gross Sales Tax.
21. Closing-Out Sales.
22. Compensating-Use Tax.
23. Motor Fuel Tax.
24. Cigarette Tax.
25. Financial Institution, Guaranty Company, and Public Utility Taxes.
26. Insurance Companies.
27. Permits and Fees.
- 27A. Special Public Safety Fee.
28. General License Law.
29. Admission to Licensed Places; Posting of Price Scale.
30. Private Employment Agency Licenses [Repealed].
31. Consumer Transmission of Money Act.
- 31A. Use of Consumer Identification Information.
32. Hotel Occupancy Tax.
33. Superior Court, Tax Division.
34. Miscellaneous Provisions.
35. Lower Income Homeownership Tax Abatement and Incentives.
36. Employee Deferred Compensation Program.
37. Inheritance and Estate Taxes.
38. Supermarket Tax Incentives.
39. Toll Telecommunication Service Tax.
40. Drug Prevention and Children at Risk Tax Check-Off.

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**CHAPTER 1. GENERAL PROVISIONS.**

Sec.

- 47-101. Commencement of fiscal year [Charter Provision].
- 47-102. Total indebtedness not to be increased.
- 47-103. Appointed officers to give security for intrusted moneys.
- 47-104. Unlawful diversion of tax money.
- 47-105. Applicability of antideficiency provisions.
- 47-106. Appropriations for contingent expenses - Apportionment.
- 47-107. Same - Expenditures.
- 47-108. Repeal of certain federal appropriation provisions.
- 47-109. Abolishment of certain federal appropriations.
- 47-110. Continuation of certain federal funds [Repealed].
- 47-111. Disbursing Officer; appointment; bond; general powers and duties; audit of accounts.
- 47-112. Nonliability for overpayments on government bills of lading or transportation requests.
- 47-113. Deputy Disbursing Officer and assistant disbursing officers - Appointment.
- 47-114. Same - Authority and duties.
- 47-115. Same - Liability for misconduct; bond.
- 47-116. Suspension of items in Disbursing Officer's accounts.
- 47-117. Auditor; appointment, tenure, and compensation; duties; accessibility of records; reports [Charter Provision].
- 47-118. Annual audit by General Accounting Office [Charter Provision][Repealed].
- 47-118.1. Annual audit of accounts and operations of District government by Comptroller General.
- 47-119. Independent annual audit.
- 47-120. Liability of Auditor or employees.
- 47-121. Enforcement of liability of persons certifying vouchers.
- 47-122. Checks to be countersigned.
- 47-123. Chief Clerk of Auditor's office.
- 47-124. Accounts auditable by Auditor.
- 47-125. Outstanding checks of Disbursing Officer - Amounts to be deposited into Treasury.
- 47-126. Same - Payment of amounts.
- 47-127. Payment of fees into Treasury.
- 47-128. Court fees and fines to be credited to District.
- 47-129. Revenues credited to General Fund.
- 47-130. Composition of General Fund; establishment of special funds; deposits in funds

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- [Charter Provision].
- 47-131. Establishment of General Fund and special accounts; audit of closed special funds.
  - 47-132. Payment into Treasury of moneys received from sales of animals and materials.
  - 47-133. Investment of funds in federal securities.
  - 47-134. Establishment of working fund - Maintenance and repair of vehicles.
  - 47-135. Same - Printing, duplicating, and photographing.
  - 47-136. Restoration of lapsed appropriations.
  - 47-137. Capital outlay appropriations.
  - 47-138. Use of appropriated funds to promote demonstrations to influence legislation or other governmental actions.
  - 47-139. Investment of public funds in financial institutions and companies making loans to or doing business with South Africa - Mayor's order [Repealed].
  - 47-140. Same - Notice of required withdrawal or divestiture [Repealed].
  - 47-141. Same - Time required for withdrawal or divestment [Repealed].
  - 47-142. Same - Exception to prohibition [Repealed].

§ 47-101. Commencement of fiscal year [Charter Provision].

The fiscal year of the District shall, beginning on October 1, 1976, commence on the first day of October of each year and shall end on the 30th day of September of the succeeding calendar year. Such fiscal year shall also constitute the budget and accounting year. However, the fiscal year for the Armory Board shall begin on the first day of January and shall end on the 31st day of December of each calendar year.

§ 47-102. Total indebtedness not to be increased.

There shall be no increase of the amount of the total indebtedness of the District of Columbia existing on June 11, 1878; and any officer or person who shall knowingly increase, or aid or abet in increasing, such total indebtedness, shall be deemed guilty of a high misdemeanor, and, on conviction thereof, shall be punished by imprisonment not exceeding 10 years, and by fine not exceeding \$10,000.

§ 47-103. Appointed officers to give security for intrusted moneys.

All officers appointed by the President for the District, who, by virtue of the provisions of any law of Congress, are required to give security for moneys that may be intrusted to them for disbursement, shall give such security at such time and in such manner as the Secretary of the Treasury may prescribe.

§ 47-104. Unlawful diversion of tax money.

It shall not be lawful for the District authorities, or any person charged with the

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disbursements of money in the District, to divert from its legitimate object any money levied or collected as taxes from the people of the District. Any person who shall violate the provisions of this section shall be deemed guilty of a misdemeanor in office, and be dismissed therefrom.

**§ 47-105. Applicability of antideficiency provisions.**

The provisions of §§ 1341, 1342, and 1349 to 1351 and subchapter II of Chapter 15 of Title 31, United States Code, are hereby extended and made applicable in all respects to appropriations made for and expenditures of and to all of the officers and employees of the government of the District of Columbia.

**§ 47-106. Appropriations for contingent expenses - Apportionment.**

The Mayor of the District of Columbia shall, on or before the beginning of each fiscal year, so apportion appropriations made for contingent and miscellaneous expenses under the Metropolitan Police, Fire Department, Department of Licenses, Investigation and Inspections, and other offices or departments of the government of the District of Columbia as to prevent deficiencies in said appropriations.

**§ 47-107. Same - Expenditures.**

All expenditures from appropriations made for contingent expenses of the District of Columbia shall be accounted for in the General Accounting Office as other expenditures for the District, and a detailed statement of such expenditures shall be reported to Congress in accordance with § 193 of the Revised Statutes of the United States (§ 492-2 of Title 31, United States Code).

**§ 47-108. Repeal of certain federal appropriation provisions.**

(a) Effective July 1, 1935, such portion of any acts as provide appropriations from the appropriation accounts appearing on the books of the government and listed in subsection (b) of this section are hereby repealed, and any balances remaining in, or but for this provision would accrue to, such accounts shall be covered into the Treasury of the United States to the credit of the District of Columbia. Any claims accruing on or after July 1, 1935, which but for this section properly would have been charged to these appropriation accounts shall, upon proper audit, be certified to Congress for appropriation, which is hereby authorized.

(b)(1) Militia fund from fines, District of Columbia (DCs592).

(2) Industrial Home School Fund, District of Columbia (DCs463).

(3) Sanitary Fund, District of Columbia (DCt619).

(4) New site and buildings, Industrial Home School, District of Columbia (DCs460).

(5) Payment to tenants of excess rentals recovered by Rent Commission, District

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of Columbia (DCs087).

- (6) Escheated Estates Relief Fund, District of Columbia (DCs612).
- (7) Redemption of tax-lien certificates, District of Columbia (DCt618).
- (8) Washington Special Tax Fund, District of Columbia (DCt623).
- (9) Redemption of assessment certificates, District of Columbia (DCt617).

§ 47-109. Abolishment of certain federal appropriations.

(a) On and after July 1, 1935, appropriations for the District of Columbia appearing on the books of the government and listed in subsection (b) of this section are abolished as such, and so much of the several acts as provide for such appropriations is amended so as to authorize in lieu thereof annual definite appropriations, estimates for which shall be incorporated in the estimates of annual appropriations for the District of Columbia.

- (b)(1) Refunding water rents, and so forth, District of Columbia (DCx602).
- (2) Refunding taxes, District of Columbia (DCx601).
- (3) Extension, and so forth, of streets and avenues, District of Columbia (fiscal year) (DCx114).
- (4) Policemen and Firemen's Relief Fund, District of Columbia (DCt614).

§ 47-110. Continuation of certain federal funds.  
[Repealed].

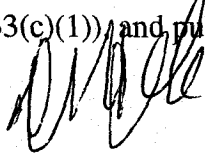
§ 47-111. Disbursing Officer; appointment; bond; general powers and duties; audit of accounts.

(a) The Disbursing Officer shall be appointed by the Mayor of the District of Columbia, and shall give bond to the United States in the sum of \$50,000, for the benefit of the United States, the District of Columbia, the Mayor of the District of Columbia, and all persons interested conditioned for the faithful performance of the duties of his office in the disbursing and accounting, according to law, for all moneys of the United States and of the District of Columbia that may come into his hands, which bond shall be approved by the Mayor and the Secretary of the Treasury and be filed in the office of the Secretary of the Treasury; provided, that advances in money shall be made, on the requisition of the Mayor, to the said Disbursing Officer instead of to the Mayor, and he shall account for the same as required by § 47-409. Said Disbursing Officer shall be subordinate to the Mayor, and he shall in every respect be responsible to the United States, the District of Columbia, and to individuals for the acts and doings of said Disbursing Officer.

(b) The Disbursing Officer is authorized to pay laborers and employees of the District of Columbia, and such payments shall be made upon payrolls or other vouchers audited and approved by the Auditor of the District of Columbia, and certified by the Mayor as required by § 47-409. Said payrolls and other vouchers shall be included in the account of the Mayor.

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District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), a 30-day period of Congressional review 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 the District of Columbia Register.



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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia





COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD ELEVEN

RECORD OF OFFICIAL COUNCIL VOTE

B11-865

Docket No. \_\_\_\_\_

ITEM ON CONSENT CALENDAR

ADOPTED FIRST READING, 11-7-96

ACTION & DATE

APPROVED

VOICE VOTE  
RECORDED VOTE ON REQUEST

THOMAS

ABSENT \_\_\_\_\_

ROLL CALL VOTE - Result \_\_\_\_\_

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD

*[Signature]*  
Secretary to the Council

*[Signature]* 13, 1996  
Date

ITEM ON CONSENT CALENDAR

ADOPTED FINAL READING, 12-3-96

ACTION & DATE

APPROVED

VOICE VOTE  
RECORDED VOTE ON REQUEST

RAY

ABSENT \_\_\_\_\_

ROLL CALL VOTE - Result \_\_\_\_\_

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X-indicates no

AB-Absent

NV-Present not voting

CERTIFICATION RECORD

*[Signature]*  
Secretary to the Council

*[Signature]* 13, 1996  
Date

ITEM ON CONSENT CALENDAR

ACTION & DATE \_\_\_\_\_

VOICE VOTE  
RECORDED VOTE ON REQUEST

ABSENT \_\_\_\_\_

ROLL CALL VOTE - Result \_\_\_\_\_

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote

AB - Absent

NV - Present not Voting

CERTIFICATION RECORD

Secretary to the Council

Date