

AN ACT

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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*Codification  
District of  
Columbia  
Official Code*

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Publisher**

To amend the District of Columbia Traffic Act, 1925, and the District of Columbia Revenue Act of 1937 to accommodate a new federal tax exemption associated with the purchase of low-emissions motor vehicles.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Low-Emissions Motor Vehicle Tax Exemption Amendment Act of 2006”.

Sec. 2. Section 6(j)(3)(J) of the District of Columbia Traffic Act, 1925, effective March 3, 1925 (43 Stat. 1121; D.C. Official Code § 50-2201.03(j)(3)(J)), is amended to read as follows:

**Amend  
§ 50-2201.03**

“(J) The following low-emissions motor vehicles:

“(i) A new clean fuel or electric vehicle titled in the District of Columbia before January 1, 2006 determined by the United States Internal Revenue Service to be eligible for a federal tax deduction or credit pursuant to sections 30 and 179A of the Internal Revenue Code of 1986, approved Oct. 24, 1992 (100 Stat. 3019; 26 U.S.C. §§ 30 and 179A).

“(ii) A new fuel cell, lean burn technology, hybrid, or alternative fuel motor vehicle titled in the District of Columbia on or after January 1, 2006; provided, that, in each case, the owner presents proof, to the satisfaction of the Mayor, that the purchase of the vehicle entitles the owner to a federal tax credit pursuant to the Energy Policy Act of 2005, approved Aug. 8, 2005 (119 Stat. 594; scattered sections of the United States Code).”.

Sec. 3. Section 3(b)(1) of the District of Columbia Revenue Act of 1937, approved August 17, 1937 (50 Stat. 680; D.C. Official Code § 50-1501.03(b)(1)) is amended by striking the phrase “A clean fuel or electric vehicle determined by the United States Internal Revenue Service to be eligible for a federal tax deduction or credit pursuant to 26 U.S.C. §§ 30 and 179A for the tax year during which it is being registered” and inserting the phrase “A new clean fuel or electric vehicle titled before January 1, 2006 determined by the United States Internal Revenue Service to be eligible for a federal tax deduction or credit pursuant to sections 30 and

**Amend  
§ 50-1501.03**

179A of the Internal Revenue Code of 1986, approved Oct. 24, 1992 (100 Stat. 3019; 26 U.S.C. §§ 30 and 179A); and a new fuel cell, lean burn technology, hybrid, or alternative fuel motor vehicle titled on or after January 1, 2006; provided, that the owner presents proof, to the satisfaction of the Mayor, that the purchase of the vehicle entitles the owner to a federal tax credit pursuant to the Energy Policy Act of 2005, approved Aug. 8, 2005 (119 Stat. 594; scattered sections of the United States Code). This provision shall only apply to the first 2 years of the vehicle's registration, after which the vehicle shall be treated as a Class I, Class II, or Class III, whichever is applicable." in its place.

**Sec. 4. Fiscal impact statement.**

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

**Sec. 5. Effective date.**

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(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