

COUNCIL OF THE DISTRICT OF COLUMBIA

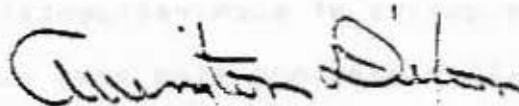
NOTICE

D. C. LAW 2-145

"Senior Citizen Residences Sales Tax on Meals Exemption Act"

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198, "the Act", the Council of the District of Columbia adopted Bill No. 2-337, on first and second readings, November 28, 1978 and December 12, 1978 respectively. Following the signature of the Mayor on December 29, 1978, this legislation was assigned Act No. 2-321, published in the January 5, 1979, edition of the D.C. Register, (Vol. 25 page 6983) and transmitted to Congress on January 18, 1979 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 2-145, effective March 3, 1979.


ARRINGTON DIXON
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January	18, 19, 22, 23, 24, 25, 26, 29, 30, 31
February	1, 2, 5, 6, 7, 8, 9, 13, 14, 15, 16, 20, 21, 22, 23, 26, 27, 28
March	1, 2

D.C. LAW 2-145

AN ACT

RECEIVED MAR 03 1979

2-321

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 29, 1978

To exempt meals served to the residents of senior citizens housing from sales taxes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Senior Citizen Residences Sales Tax on Meals Exemption Act".

Sec. 2. Section 128 of the District of Columbia Sales Tax Act, approved May 27, 1949 (53 Stat. 115; D.C. Code, sec. 47-2605) is amended by adding immediately at the end thereof the following new subsection:

"(t) Sales of food or drink as described in section 114(a)(1) made by a residence for senior citizens to the residents and employees of such facility and to the bona fide guests of such residents: PROVIDED, That the facility does not also make such sales to the general public. As used in this subsection, the term 'residence for senior citizens' means any facility which rents or offers for rent rooms or dwelling units exclusively to persons who are sixty (60) years of age or older or who are blind, disabled, or handicapped: PROVIDED, That at

least eighty (80%) percent of the residents of such facility must be sixty (60) years of age or older."

Sec. 3. The exemption provided for in section 2 of this act shall apply to sales made on or after January 1, 1978. Any tax collected by the District of Columbia from a vendor on such exempt sales and any reimbursements collected by a vendor from purchasers on such exempt sales shall be refunded in accordance with section 140 of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 120; D.C. Code, sec. 47-2617): PROVIDED, That no interest shall be allowed or paid on any amount refunded pursuant to this section.

Sec. 4. No administrative or civil action for the collection by the District of Columbia from a vendor of taxes (or penalties and interest thereon) due and payable on sales made prior to January 1, 1978, which would have been exempt sales under section 2 of this act if such sales had been made on or after January 1, 1978, shall be commenced after the effective date of this act. Any such administrative or civil action that was commenced on or after January 1, 1978, shall be terminated, and any taxes, penalties, and interest collected from a vendor pursuant to any such administrative or civil action commenced on or after January 1, 1978, shall be refunded in accordance with

section 140 of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 120; D.C. Code, sec. 47-2617), notwithstanding the limitation in such section on refunds of taxes finally determined as due under section 139 of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 119; D.C. Code, sec. 47-2615): PROVIDED, That no interest shall be allowed or paid on any amount refunded pursuant to this section.

Sec. 5. The Mayor is authorized to promulgate such rules and regulations as may be necessary to carry out the purposes of this act.

Sec. 6. This act shall take effect pursuant to the provisions of section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act.

RECORD OF OFFICIAL COUNCIL ACTION

Docket No: Bill 2-337

First Reading Action: November 28, 1978

VOICE VOTE: Adopted Unanimously (2 abs) Dixon, Wilson)

Ant Patricia Murray
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AFS	RAF	N.V.	AB.	COUNCIL MEMBER	AFS	RAF	N.V.	AB.	COUNCIL MEMBER	AFS	RAF	N.V.	AB.
TUCKER					MASON					SPAULDING				
HARDY					MCORE, D.					WILSON				
BARRY					MCORE, J.					WINTER				
CLARKE					ROLASK									
DEYON					SHACKLETON									
2-Indistinct Vote A. 2-Absent N. 7-Not Voting														

Secretary to the Council

Amended First Reading Action: _____

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AFS	RAF	N.V.	AB.	COUNCIL MEMBER	AFS	RAF	N.V.	AB.	COUNCIL MEMBER	AFS	RAF	N.V.	AB.
TUCKER					MASON					SPAULDING				
HARDY					MCORE, D.					WILSON				
BARRY					MCORE, J.					WINTER				
CLARKE					ROLASK									
DEYON					SHACKLETON									
2-Indistinct Vote A. 2-Absent N. 7-Not Voting														

Secretary to the Council

Final Reading or Emergency Action: December 12, 1978

VOICE VOTE: Adopted Unanimously (1 abs) Shackleton

Ant Patricia Murray
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AFS	RAF	N.V.	AB.	COUNCIL MEMBER	AFS	RAF	N.V.	AB.	COUNCIL MEMBER	AFS	RAF	N.V.	AB.
TUCKER					MASON					SPAULDING				
HARDY					MCORE, D.					WILSON				
BARRY					MCORE, J.					WINTER				
CLARKE					ROLASK									
DEYON					SHACKLETON									
2-Indistinct Vote A. 2-Absent N. 7-Not Voting														

Docket No: Bill 2-377

Presented to the Mayor: DEC 15 1978

Ant Patricia E. Miller
Secretary to the Council

Action of the Mayor: 29 DEC 1978

Approved: Disapproved:
 Disapproved in part --*Reference Documents:
*Budget Actions.

Act. [Signature]
Mayor of the District of Columbia

29 DEC 1978

Returned Without Action _____
Executive Secretary, D. C.

Enacted without Mayor's Signature _____
Secretary to the Council

Council Reenactment: _____

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	ATT	PAT	NO	AB	COUNCIL MEMBER	ATT	PAT	NO	AB	COUNCIL MEMBER	ATT	PAT	NO	AB
TUCKER					MASON					SPALDING				
BARRY					MCOPE, D.					WILSON				
BARRY					MCOPE, L.					WINTER				
CLARKE					ROLAK									
DEION					SACKETT									
_____ Re-enactment Vote A B C D E F G H I J K L M N O P Q R S T U V W X Y Z														

Secretary to the Council

Presented to the President: _____

Secretary to the Council

Action of the President: _____

Reenactment Approved
 Mayor's Veto Sustained

President of the U. S.

Submitted to the Congress: _____

Secretary to the Council

Senate Action: _____
Resolution Number: _____

House Action: _____
Resolution Number: _____

Secretary of the Senate

Clerk of the House

Enacted Without Congressional Action: _____