

COUNCIL OF THE DISTRICT OF COLUMBIA


NOTICE

D. C. LAW 3-21

"District of Columbia Income and Franchise Tax Statute  
of Limitations Extension Act of 1979"

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. 3-132, on first and second readings, June 5, 1979 and June 19, 1979 respectively. Following the signature of the Mayor on July 12, 1979, this legislation was assigned Act No. 3-65, published in the July 27, 1979, edition of the D.C. Register, (Vol. 26 page 386) and transmitted to Congress on July 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 3-21, effective September 28, 1979.

  
ARRINGTON DIXON  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

July	18, 19, 20, 23, 24, 25, 26, 27, 30, 31,
August	1, 2, 3
September	5, 6, 7, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 24, 25, 26, 27

D.C. LAW 3-211

EFFECTIVE  
DATE SEP 23 1979

AN ACT

D.C. ACT 3-65

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JUL 12 1979

To extend, on a permanent basis, the period of limitation upon assessment and collection of taxes administered under the provisions of the District of Columbia Income and Franchise Tax Act of 1947.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,

That this act may be cited as the "District of Columbia Income and Franchise Tax Statute of Limitations Extension Act of 1979".

Sec. 2. Section 10 of Title XII of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 354; D.C. Code, sec. 47-1586i) as amended, is further amended as follows:

(a) Subsection (a) is amended by striking out the phrase "(a) General Rule. -- Except as provided in subsection (b) of this section --" and inserting the phrase "(a) General Rule. -- Except as provided in subsections (b), (c), (d) and (e) of this section --" in lieu thereof.

(b) A new subsection (e) is added to read as follows:

"(e) Extension of Period of Limitation. -- If the amount of taxable income for any taxable year or part thereof of any taxpayer as declared by such taxpayer or his

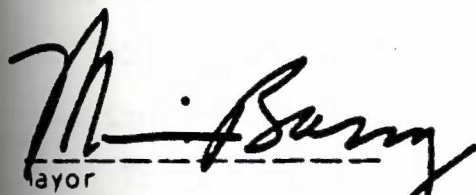
duly authorized agent to the United States Treasury Department for Federal income tax purposes is changed or corrected by the Commissioner of Internal Revenue, or by any court of the United States, or by any court of the District of Columbia or if the amount of taxable income for any taxable year or part thereof of any taxpayer as declared by such taxpayer or his duly authorized agent to the District of Columbia for District of Columbia income or franchise tax purposes is changed or corrected by any court of the United States or by any court of the District of Columbia, such taxpayer or his duly authorized agent shall, within ninety days after such change or correction is finally determined, report in writing such changed or corrected taxable income to the District of Columbia. The Mayor or his duly authorized representative may within one hundred and eighty days from the date of the receipt of written notice from the taxpayer or his duly authorized agent of such changed or corrected taxable income as finally determined, assess or reassess the amount of any tax imposed by this article: PROVIDED, HOWEVER, That, in the event the date of receipt by the District of Columbia of a notice from the taxpayer or his duly authorized agent is more than one hundred and eighty days prior to the expiration of the applicable period of limitations provided for in subsection (a) of this

section, the Mayor or his duly authorized representative shall have until the expiration of such applicable period to assess or reassess the amount of any tax imposed by this article. Failure to report such changed or corrected taxable income as finally determined with the time stated herein shall suspend the running of the period of limitation for a period of one hundred and eighty days after the date such report from the taxpayer or his duly authorized agent is received by the District of Columbia.

"For the purposes of this subsection, the words 'finally determined' mean any irrevocable determination or adjustment of the taxpayer's liability for tax, from which there exists no further right of appeal or review, either administrative or judicial. This subsection shall apply with respect to taxable years beginning on or after January 1, 1975."

Sec. 3. 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.

  
Chairman  
Council of the District of Columbia

  
Mayor  
District of Columbia

APPROVED: July 12, 1979