

COUNCIL OF THE DISTRICT OF COLUMBIA


NOTICE

D.C. LAW 6-89

"Blind Vendors Tax Relief Amendment Act  
of 1985".

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. 6-132 on first and second readings, November 19, 1985, and December 3, 1985, respectively. Following the signature of the Mayor on December 30, 1985, this legislation was assigned Act No. 6-117, published in the January 17, 1986, edition of the D.C. Register, (Vol. 33 page 304) and transmitted to Congress on January 7, 1986 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 this enactment as D.C. Law 6-89, effective March 12, 1986.

  
DAVID A. CLARKE  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 21,22,23,24,27,28,29,30,31  
February 3,4,5,6,7,18,19,20,21,24,25,26,27,28  
March 3,4,5,6,7,10,11

D.C. LAW 6 - 89  
EFFECTIVE MAR 12 1986

Enrolled in Council

AN ACT

D.C. ACT 6 - 117

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DEC 30 1985

To amend the District of Columbia Income and Franchise Tax Act of 1947 to exclude blind vendors' businesses from the concept of unincorporated businesses.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Blind Vendors Tax Relief Amendment Act of 1985".

D.C. Code,  
sec. 47-18  
.1  
(1986 supp

Sec. 2. The last sentence of section 1 in title 8 of the District of Columbia Income and Franchise Tax Act of 1947, effective October 8, 1983 (D.C. Law 5-32; D.C. Code, sec. 47-1808.1), is amended to read as follows:


"The words 'unincorporated business' do not include (1) a trade or a business which by law, customs, or ethics cannot be incorporated, (2) a trade, a business, or a profession which can be incorporated only under the District of Columbia Professional Corporation Act, approved December 10, 1971 (85 Stat. 576; D.C. Code, sec. 29-601 et seq.), (3) a trade or business in which more than

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80 per centum of the gross income is derived from the personal services actually rendered by the individuals or the members of the partnership or other entity in the conducting or the carrying on of a trade or a business and in which capital is not a material income-producing factor or (4) a trade or a business engaged in by a blind person licensed by the District of Columbia pursuant to An Act To authorize the operation of stands in Federal buildings by blind persons, to enlarge the economic opportunities of the blind, and for other purposes, approved June 20, 1936 (49 Stat. 1559; 20 U.S.C. sec. 107 et seq.)."

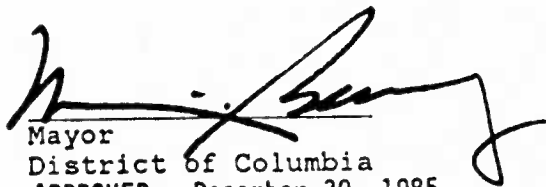
Sec. 3. (a) Except as provided in subsection (b) of this section, this act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code, sec. 1-233(c)(1)).

(b) This act shall apply for taxable years beginning after December 31, 1985.



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Chairman  
Council of the District of Columbia



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Mayor  
District of Columbia  
APPROVED: December 30, 1985



**COUNCIL OF THE DISTRICT OF COLUMBIA**  
Council Period Six — First Session

**RECORD OF OFFICIAL COUNCIL VOTE**

DOCKET NO: B 6-132

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 11-19-85

VOICE VOTE: Unanimous

Recorded vote on request

Absent: Winter

ROLL CALL VOTE: — RESULT

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					RAY					SPAULDING				
CRAWFORD					ROLARK					WILSON				
JARVIS					SCHWARTZ					WINTER				
KANE					SHACKLETON									
MASON					SMITH, JR									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

*Russell Smith*  
Secretary to the Council

12/9/85  
Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 12-3-85

VOICE VOTE: Unanimous

Recorded vote on request

Absent: Smith, Spaulding and Wilson

ROLL CALL VOTE: — RESULT

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					RAY					SPAULDING				
CRAWFORD					ROLARK					WILSON				
JARVIS					SCHWARTZ					WINTER				
KANE					SHACKLETON									
MASON					SMITH, JR									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

*Russell Smith*  
Secretary to the Council

12/9/85  
Date

Item on Consent Calendar

ACTION & DATE

VOICE VOTE

Recorded vote on request

Absent:

ROLL CALL VOTE: — RESULT

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
CHMN. CLARKE					RAY					SPAULDING				
CRAWFORD					ROLARK					WILSON				
JARVIS					SCHWARTZ					WINTER				
KANE					SHACKLETON									
MASON					SMITH, JR									

X — Indicates Vote      A.B. — Absent      N.V. — Present, not voting

CERTIFICATION RECORD

Secretary to the Council

Date