

COUNCIL OF THE DISTRICT OF COLUMBIA


NOTICE

D.C. LAW 5-14

"District of Columbia Revenue Act of 1983".

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. 5-74 on first and second readings, April 12, 1983 and April 26, 1983, respectively. Following the signature of the Mayor on May 4, 1983, this legislation was assigned Act No. 5-29, published in the June 3, 1983 edition of the D.C. Register, (Vol. 30 page 2632) and transmitted to Congress May 6, 1983 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 5-14, effective June 22, 1983.


DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

May 6,9,10,11,12,13,16,17,18,19,20,23,24,25,26
June 1,2,3,6,7,8,9,10,13,14,15,16,17,20,21

The Council of the District of Columbia

D.C. LAW 5-14

AN ACT

EFFECTIVE DATE JUN 2 2 1983

D.C. ACT 5-29

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAY 04 1983

To enhance the revenues of the District of Columbia, and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "District of Columbia Revenue Act of 1983".

TITLE I

Sec. 101. This title may be cited as the "Public Utilities Tax Reform Act of 1983".

Sec. 102. Section 6(5) of An Act Making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes, approved July 1, 1902 (32 Stat. 619; D.C. Code, sec. 47-2501), is amended to read as follows:

CODIFICATION
D.C. Code,
sec. 47-2501;
Note,
D.C. Code,
secs. 47-2507 &
-1807.1
(1981 ed.)

"On or before the twentieth day of each calendar month, all gas, electric lighting and telephone companies, through their proper officers, shall file an affidavit with the Mayor, indicating the amount of its or their gross receipts for the preceding calendar month from the sale of public utility commodities and services within the District of Columbia, and each gas, electric lighting and telephone company shall pay to the Mayor six and seven-tenths per

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centum per month of such gross receipts:

PROVIDED, That the tax on gross receipts for the months July nineteen hundred and eighty-three through December nineteen hundred and eighty-three shall be six and seven-tenths per centum and shall be paid at the same time and in the same manner as the monthly tax on gross receipts payment is made in August nineteen hundred and eighty-four under this section and that the one-half of one per centum payment due on or before September thirtieth, nineteen hundred and eighty-three, shall be credited toward the amount of gross receipts tax due for the months July nineteen hundred and eighty-three through December nineteen hundred and eighty-three. In addition, the real property owned by each gas, electric lighting and telephone company in the District of Columbia shall be taxed as other real property in the District. Each gas, electric lighting and telephone company shall pay, in addition to the other taxes specified in this section, the franchise tax imposed by the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 331; D.C. Code, sec. 47-1801.1 et seq.)."

Sec. 103. Section 501(b) of title V of the Revenue Act of 1975, effective November 1, 1975 (D.C. Law 1-30; D.C. Code, sec. 47-2509), is amended by striking in the first sentence thereof the phrase "all gas, electric lighting and telephone companies,".

D.C. Code,
sec. 47-2509;
Note,
D.C. Code,
sec. 47-2507
(1981 ed.)

Sec. 104. Effective Dates.

(a) That portion of section 102 which requires both

Note,
D.C. Code,
sec. 47-2501;
(1981 ed.)

the monthly payment of the gross receipts tax on gas, electric lighting, and telephone companies and filing of an affidavit therefor shall apply with respect to gross receipts for the calendar month beginning January 1, 1984, and ending January 31, 1984, and for each succeeding calendar month:

EXCEPT, That nothing contained in the provisions of section 102 shall affect the annual payment of the gross receipts and gross earnings tax due and payable on or before August 1, 1983, based on gross receipts for the period beginning July 1, 1982, and ending June 30, 1983.

(b) Section 103 shall apply after September 30, 1983, and to each year thereafter:

EXCEPT, That nothing contained in the provisions of section 103 shall affect the estimated payment of the gross receipts and gross earnings tax due and payable on or before September 30, 1983.

Note,
D.C. Code,
sec. 47-2509
(1981 ed.)

TITLE II

Sec. 201. This title may be cited as the "License Fees and Charges Cost Recovery Act of 1983".

Sec. 202. The License Fees and Charges Act of 1976, effective September 14, 1976 (D.C. Law 1-82; D.C. Code, sec. 47-2711 et seq.), is amended as follows:

(a) Section 301 (D.C. Code, sec. 47-2712), including the Electrical Fee Schedule attached thereto, is amended to read as follows:

D.C. Code,
sec. 47-2712
(1981 ed.)

"Sec. 301.(a) The Mayor of the District of Columbia shall amend from time to time the schedule of fees to be

charged by the District of Columbia for the inspection of electrical equipment and for the issuance of permits to perform electrical services. The Mayor shall amend the schedule by rule to provide for fees in amounts as in his judgment will defray the approximate costs of performing inspections and issuing permits.

"(b) Until the schedule of fees is amended by the Mayor in accordance with subsection (a), the schedule of fees to be charged by the District of Columbia for the inspection of electrical equipment and for the issuance of permits to perform electrical services is as follows:

"ELECTRICAL FEE SCHEDULE

	<u>Fee</u>
"Group 1. Wiring Only	
"Outlets-each 10	\$ 7.00
Outlet means and includes receptacle, switch and fixture outlet	
"Group 2. Fixtures and Lampholders	
"Each 10	3.00
"Group 3. Electrical Discharge Signs	
"1st 500 va	12.00
"Each additional 500 va	7.00
"Group 4. Heating Equipment	
"Baseboard or spaceheaters	
"1st 10 KW-per each KW	3.00
"Each Additional KW	2.00
"Unit heaters, furnaces-motors not included	15.00
"Each additional	7.00
"Controls only-each	9.00
"For units with motors-add appropriate motor from Group 6	
"Group 5. Commercial Heating and Cooking	
"Appliances Other than Group 4	

"1st 1-8 KW	12.00
"Each additional	7.00
"1st - over 8 KW	15.00
"Each additional	7.00

"Group 6. Motors and Generators

"Less than 1/4 H.P.	Apply Group 2
"1/4 H.P to 1 H.P.	12.00
"Each Additional	7.00
"Over 1 H.P. to 5 H.P.	19.00
"Each additional	7.00
"Over 5 H.P. to 10 H.P.	30.00
"Each additional	12.00
"Over 10 H.P. to 20 H.P.	36.00
"Each additional	15.00
"Over 20 H.P. to 30 H.P.	47.00
"Each additional	22.00
"Over 30 H.P. to 50 H.P.	57.00
"Each additional	24.00
"Over 50 H.P. to 75 H.P.	69.00
"Each additional	30.00
"Over 75 H.P.	78.00
"Each additional	36.00

"For installation of more than one motor, the initial fee shall be the largest motor fee plus the additional fee for the smaller.

"Group 7. Service

"Piped house connection	7.00
"Each additional	3.00
"Pole line on private property	7.00
"Each additional	3.00
"Conductors, including pole	9.00
"Each additional	3.00
"Service conductors-each	7.00

"Group 8. Service and Meter Equipment

"0 to 200 amperes	15.00
"Each additional	7.00
"201 to 400 amperes	22.00
"Each additional	12.00
"401 to 800 amperes	42.00
"Each additional	22.00
"Over 800 amperes	63.00
"Each additional	30.00

"Relocation, replacement or original installation, including meter connection facilities. For installation of more than one service equipment, the initial fee shall be for the largest service equipment plus the additional fee for the smaller.

"Group 9. Transformers

"1 to 10 KVA	12.00
"Each additional	7.00
"11 to 75 KVA	19.00
"Each additional	9.00
"76 to 200 KVA	24.00
"Each additional	12.00
"Vault	63.00
"Each additional	30.00

"Group 10. Theatres or Other Places of Public
Assembly Spotlights

"Arc	12.00
"Each additional	7.00
"Incandescent	7.00
"Each additional	3.00
"Portable or temporary arc	9.00
"Each additional	7.00
"Portable or temporary incandescent	7.00
"Each additional	3.00
"Motion Picture machine	
"Permanent	30.00
"Each additional	15.00
"Portable	19.00
"Each additional	9.00
"Slide Projector	15.00
"Each additional	9.00
"Amplifier	12.00
"Each additional	7.00
"Dimmers (over 1 KW)	9.00
"Each additional	7.00
"Portable switchboard	12.00
"Each additional	7.00
"Portable T.V. installation	
1st portable T.V. receiver	11.00
"Each additional receiver	5.00
"Portable or temporary incandescent lamps (other than spotlights)	
"1 to 25 lights	9.00
"26 to 50 lights	13.00
"51 to 100 lights	19.00
"Each additional 100 lights	5.00

"Group 11. Temporary Installations

"Decorations, Lawn fetes, etc.	
"1 to 25 lights-1st 90 days	12.00
"Each additional 90 days	7.00
"26 to 50 lights-1st 90 days	19.00
"Each additional 90 days	9.00
"51 to 100 lights-1st 90 days	24.00
"Each additional 90 days	12.00
"Each additional 100 lights-1st 90 days	7.00
"Each additional 90 days	3.00
"Use of current on wiring, apparatus and fixtures for use pending completion of	

installation-1st 90 days	24.00
"Each additional 90 days	12.00
"Circuses and Carnivals	
"1st 50 KW	63.00
"Each additional 100 KW	63.00
"Exhibitions, etc.	
"1st 3,000 sq. ft.	27.00
"Each additional 1,000 sq. ft.	15.00

"Group 12. Radio and Television Equipment

"Transmitting Station - 1st	36.00
"Each additional	19.00
"Receiving Station	
"Antenna and Ground Connection Device for Receivers-1st	7.00
"Each additional 10	7.00
"Centralized Speaker Station-1st 10	7.00
"Each additional 10	7.00
"Centralized Receiver Amplifier	12.00
"Each additional	12.00
"Closed Circuit Television Camera-1st Camera	9.00
"Each additional Camera	7.00

"Group 13. Miscellaneous

"Arc Vapor Lamps-1st	9.00
"Each additional	7.00
"Battery charges	13.00
"Each additional	7.00
"Electric Ranges (Residential)	7.00
"Each additional	2.00
"Clothes Dryer (Residential)	7.00
"Each additional	2.00
"Garbage Disposal (Residential)	7.00
"Each additional	3.00
"X-Ray machines	12.00
"Each additional	7.00
"Dishwasher (Residential)	7.00
"Each additional	3.00
"Hot Water Heater (Residential)	7.00
"Each additional	3.00
"Fire Alarm Station and Bell	Apply Group 1
"Electric Signs - Incandescent	Apply Group 2
"Festoon Lighting	Apply Group 2
"Air Conditioner - Central System	
"Not over 5 tons (Residential) 1st	30.00
"2nd to 25th, each	10.00
"Above 25, each	7.00
"Rectifier	15.00
"Each additional	7.00
"Welders	15.00
"Each additional	7.00
"Minimum fee	7.00
"Portable equipment on circuits 20 amperes or less -	No Fee
"Electric Furnaces (Residential)	
"1st	15.00