

# ENROLLMENT(S)



COUNCIL OF THE DISTRICT OF COLUMBIA

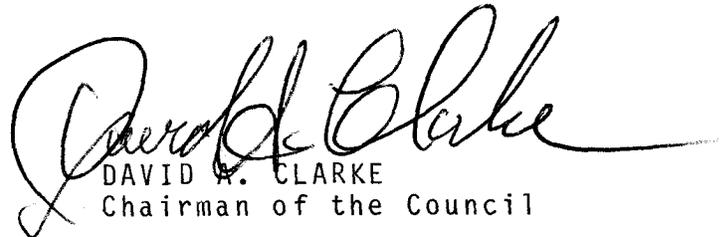
NOTICE

D.C. LAW 8-119

"Tax Amendment Act of 1990".

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. 8-371 on first and second readings, January 30, 1990, and February 13, 1990, respectively. The legislation was deemed approved without the signature of the Mayor on March 6, 1990, pursuant to Section 404(e) of "the Act", and was assigned Act No. 8-173, published in the March 16, 1990, edition of the D.C. Register, (Vol. 37 page 1738) and transmitted to Congress on March 13, 1990 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 8-119, effective May 4, 1990.



DAVID W. CLARKE  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

March 13,14,15,16,19,20,21,22,23,26,27,28,29,30

April 2,3,4,5,18,19,20,23,24,25,26,27,30

May 1,2,3

MAY 04 1990

Codification,  
District of Columbia Code  
(1990 Supplement)

AN ACT

D.C. ACT 8 - 173

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

MAR 06 1990

To amend an Act To control the manufacture, transportation, possession, and sale of alcoholic beverages in the District of Columbia to change the tax rates, and to amend the District of Columbia Sales Tax Act and District of Columbia Use Tax Act to clarify the definition of data processing services.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Tax Amendment Act of 1990".

Sec. 2. Section 23(a) of An Act To control the manufacture, transportation, possession, and sale of alcoholic beverages in the District of Columbia, approved January 24, 1934 (48 Stat. 332; D.C. Code, sec. 25-124(a)), is amended as follows:

Section  
25-124

(a) Paragraph (1) is amended by striking the figure "\$.40" and inserting the figure "\$.30" in its place.

(b) Paragraph (3) is amended by striking the figure "\$.40" and inserting the figure "\$.45" in its place.

Sec. 3. Section 114(a)(14)(A) of the District of Columbia Sales Tax Act, approved May 27, 1949 (63 Stat. 112; to be codified at D.C. Code, sec. 47-2001(n)(1)(N)), is amended as follows:

Section  
47-2001

(a) By redesignating the existing text as sub-paragraph (i); and

(b) By adding a new sub-paragraph (ii) to read as follows:

"(ii) The term "data processing services" does not include a service provided by a member of an affiliated group of corporations to other corporate members of the group. Data processing services shall be exempt from sales tax if the service is rendered by a member of the affiliated group of corporations, has not been purchased with a certificate of resale or exemption by the

corporation that provides the service, is rendered for the purpose of expense allocation, and is not for the profit of the corporation providing the service. For the purposes of this sub-subparagraph, the term "affiliated group" shall have the same meaning as defined in section 1504(a) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2408; 26 U.S.C. 1504(a)).".

Sec. 4. Section 201(a)(11)(A) of the District of Columbia Use Tax Act, approved May 27, 1949 (63 Stat. 124; to be codified at D.C. Code, sec. 47-2201(a)(1)(K)(A)), is amended as follows:

Section  
47-2201

(a) By redesignating the existing text as sub-subparagraph (i); and

(b) By adding a new sub-subparagraph (ii) to read as follows:

(ii) The term "data processing services" does not include a service provided by a member of an affiliated group of corporations to other corporate members of the group. Data processing services shall be exempt from use tax if the service is rendered by a member of the affiliated group of corporations, has not been purchased with a certificate of resale or exemption by the corporation providing the service, is rendered for the purpose of expense allocation, and is not for the profit of the corporation providing the service. For the purposes of this sub-subparagraph, the term "affiliated group" shall have the same meaning as defined in section 1504(a) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2408; 26 U.S.C. 1504(a)).".

Sec. 5. This act shall apply on the 1st day of the 1st month that begins more than 30 days after the effective date of this act.

Sec. 6. 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)), and publication in either the District of Columbia Register, the District of Columbia

Statutes-at-Large, or the District of Columbia Municipal  
Regulations.



\_\_\_\_\_  
Chairman  
Council of the District of Columbia

DEEMED APPROVED WITHOUT  
SIGNATURE UPON EXPIRATION  
OF 10-DAY MAYORAL REVIEW PERIOD.

\_\_\_\_\_  
NOT SIGNED  
Mayor  
District of Columbia

March 6, 1990



**COUNCIL OF THE DISTRICT OF COLUMBIA**  
**Council Period Eight**

**RECORD OF OFFICIAL COUNCIL VOTE**

DOCKET NO: Bill 8-371

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 1-30-90

VOICE VOTE: Approved

Recorded vote on request

Absent: Smith and Lightfoot

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					MASON					THOMAS, SR.				
CRAWFORD					NATHANSON					WILSON				
JARVIS					RAY					WINTER				
KANE					ROLARK									
LIGHTFOOT					SMITH, JR.									

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

CERTIFICATION RECORD

*Russell Smith*  
 Secretary to the Council

1-15-90  
 Date

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 2-13-90

VOICE VOTE: Approved

Recorded vote on request

Absent: Kane

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					MASON					THOMAS, SR.				
CRAWFORD					NATHANSON					WILSON				
JARVIS					RAY					WINTER				
KANE					ROLARK									
LIGHTFOOT					SMITH, JR.									

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

CERTIFICATION RECORD

*Russell Smith*  
 Secretary to the Council

2-15-90  
 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					MASON					THOMAS, SR.				
CRAWFORD					NATHANSON					WILSON				
JARVIS					RAY					WINTER				
KANE					ROLARK									
LIGHTFOOT					SMITH, JR.									

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

CERTIFICATION RECORD

\_\_\_\_\_  
 Secretary to the Council

\_\_\_\_\_  
 Date