Public Law 85-281

AN ACT

September 4, 1957
[H. R. 8256]

To amend the District of Columbia Income and Franchise Tax Act of 1947, as amended, to exclude social security benefits and to provide additional exemptions for age and blindness, and to exempt from personal property taxation in the District of Columbia boats used solely for pleasure purposes, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 2 (b) of title III of the District of Columbia Income and Franchise Tax Act of 1947, as amended (61 Stat. 328; sec. 47–1557a (b), D. C. Code, 1951), is amended by adding at the end thereof the following new subsection:

D.C. Income and Franchise Tax Act of 1947, amendments.
61 Stat. 335.

"(15) SOCIAL SECURITY BENEFITS.—Insurance benefit payments received under section 202 (a), (b), (c), (d), (e), (f), (g), (h), (i), of title II of the Social Security Act, as amended."

49 Stat. 623.
42 USC 402.

SEC. 2. Subsections "(a)" and "(b)" of section 2, title VI of the District of Columbia Income and Franchise Tax Act of 1947, as amended (sec. 47–1567a, D. C. Code, 1951, Supp. V), are amended to read as follows:

Exemptions.
61 Stat. 343.

"(a) (1) An exemption of $1,000 for a single person or a married person not living with husband or wife.

"(2) An additional exemption of $500 for the taxpayer if he has attained the age of sixty-five before the close of his taxable year, and an additional exemption of $500 for the spouse of the taxpayer if a separate return is made by the taxpayer, and if the spouse has attained the age of sixty-five before the close of such taxable year, and, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

"(3) An additional exemption of $500 for the taxpayer if he is blind at the close of his taxable year, and an additional exemption of $500 for the spouse of the taxpayer if a separate return is made by the taxpayer, and if the spouse is blind and, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer. For purposes of this subsection, the determination of whether the spouse is blind shall be made as of the close of the taxable year of the taxpayer; except that if the spouse dies during such taxable year, such determination shall be made as of the time of such death. For purposes of this subsection, an individual is blind only if his central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or if his visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

"(b) An exemption of $2,000 for a head of a family or a married person living with husband or wife. A husband and wife living together shall, in addition to the exemptions for age and for blindness allowed by subparagraphs (a) (2) and (a) (3) above, receive but one personal exemption of $2,000, but if such husband or wife make separate returns, the personal exemption of $2,000 shall be divided equally between them."

SEC. 3. Section 2 (b) (9) of title III of the District of Columbia Income and Franchise Tax Act of 1947, as amended (sec. 47–1557 (a) (b) (9), D. C. Code, 1951), is amended to read as follows:

61 Stat. 336.
D. C. Code 47-1557a(b)(9).

"(9) PAYMENTS TO VETERANS AND OTHERS.—(A) Payments, under any of the laws relating to veterans, of benefits made to or on account of a beneficiary, to the extent such payments are not subject to taxation under the Internal Revenue Code of 1954.

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

"(B) Amounts received as a pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country or in the Coast and Geodetic Survey or the Public Health Service to the extent such amounts are excluded from gross income under section 104 (a) (4) of the Internal Revenue Code of 1954."

26 USC 104(a) (4).

SEC. 4. Section 3 (a) (13) of title III of the District of Columbia Income and Franchise Tax Act of 1947, as amended (sec. 47–1557b (a) (13), D. C. Code, 1951, Supp. V), is amended to read as follows:

61 Stat. 338.

"(13) OPTIONAL STANDARD DEDUCTION AND IRREVOCABLE ELECTION.—In lieu of the foregoing deductions, any resident may elect to deduct for the taxable year an optional standard deduction of 10 per centum of the adjusted gross income or $1,000, whichever is lesser; in the case of joint returns filed by husband and wife living together, the combined standard deduction shall be limited to 10 per centum of the adjusted gross income of both, or $1,000, whichever is lesser; in the case of separate returns by husband and wife living together, the standard deduction of each spouse shall be limited to 10 per centum of the adjusted gross income of that spouse or $500, whichever is lesser, but the standard deduction shall be allowed to neither if the net income of one of the spouses is determined by itemizing the deductions. The option provided in this paragraph shall not be permitted on any return filed for any period less than a full calendar or full fiscal year.

"The election to claim the optional standard deduction, or to itemize deductions, shall be irrevocable for the taxable year for which the election is made."

70 Stat. 70.

SEC. 5. Section 4 (a) of title VI of the District of Columbia Income and Franchise Tax Act of 1947, as amended (sec. 47–1567b (b), D. C. Code, 1951, Supp. V), is amended by striking from said section the figure "$10,000" and inserting in lieu thereof the figure "$5,000".

SEC. 6. Subparagraph numbered "SECOND" of paragraph numbered 10 of section number 6 of the Act entitled "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1903 and for other purposes", approved July 1, 1902 (32 Stat. 590, 620, ch. 1352), as amended (sec. 47–1208, D. C. Code, 1951, Supp. V), is amended by striking from said subparagraph the phrase in parentheses reading "(to the extent of the first $1,000 of their value)", and by inserting a comma after the word "boats" in said subparagraph.

Licenses.

SEC. 7. Subsection (b) of section 1 of title XIV of the District of Columbia Income and Franchise Tax Act of 1947, as amended (sec. 47–1591 (b), D. C. Code, 1951, Supp. V), is amended to read as follows:

70 Stat. 79.

"(b) TRADE, BUSINESS, OR PROFESSIONAL LICENSE.—Every person, other than a corporation, who, as an individual, sole proprietor, partner, associate, or joint venturer shall, in the District of Columbia, engage in or conduct a trade, business, or profession which is excluded from the imposition of the District of Columbia tax on unincorporated businesses under the definition set forth in section 1 of title VIII of this article, shall file with the Assessor prior to December 1st of the calendar year 1957, and prior to December 1st of each calendar year thereafter, an application for a trade, business, or professional license, accompanied by a license fee of $25, which license, upon issuance, shall entitle such person to engage in or conduct a trade, business, or profession in the District of Columbia during the next ensuing calendar year: *Provided*, That no license shall be required under this subsection to be obtained by any individual or sole proprietor engaging in or conducting a trade, business, or profession in the District of Columbia whose annual gross receipts from such trade, business, or profession in the District of Columbia were, during the prior calendar year, less than $5,000, and no partner, associate, or

D. C. Code 47-1574.

joint venturer shall be required to obtain a license where the annual gross receipts of the partnership, association, or joint venture in the District of Columbia were, during the prior calendar year, less than $5,000: *And provided further*, That every person who, during any calendar year, commences as an individual, sole proprietor, partner, associate, or joint venturer, to engage in or conduct a trade, business, or profession in the District of Columbia without having so engaged in the prior calendar year, shall, within fifteen days after the date in said commencement year on which such trade, business, or profession attains gross receipts of $5,000, make application to the Assessor, accompanied by a license fee of $25, for the license required by this subsection for the calendar year during which the trade, business, or profession was commenced, and any person who, during the prior calendar year, although engaged in a trade, business, or profession, did not attain gross receipts of $5,000, shall, within fifteen days after the date within the calendar year on which such trade, business, or profession attains gross receipts of $5,000, make application to the Assessor, accompanied by a license fee of $25, for the license required by this subsection for the calendar year during which the trade, business, or profession, attained gross receipts of $5,000.

Nurses.

"No license shall be required (1) of any registered nurse or practical nurse for the purpose of engaging in or conducting a trade, business, or profession of registered nurse or practical nurse in the District of Columbia, (2) of any person licensed under chapter II, section 26, of the 'Life Insurance Act', approved June 19, 1934 (48 Stat. 1125, ch. 672; sec. 35–425, D. C. Code, 1951), for the purpose of acting within the District of Columbia for any life insurance company as a general agent, agent, or solicitor in the solicitation or procurement of applications for insurance, or (3) of any person engaged in the ministry of healing by prayer or spiritual means alone and who is a member of a church or denomination whose tenets and teachings include the practice of such healing. No officer or employee of the Government of the United States, or the government of the District of Columbia, and no individual in private or public employment who is compensated for services performed by him as an employee for his employer shall, for such employment, be required to obtain a license and, in the case of a partnership, association, or joint venture, no license shall be required of any partner, associate, or joint venturer who does not himself engage in or conduct the trade, business, or professional activities of the partnership, association, or joint venture in the District of Columbia. The license required to be obtained under the provisions of this subsection shall be in addition to all other licenses, fees, and permits required by law."

Applicability.

SEC. 8. The amendments made by sections 1, 2, 3, 4, and 5 of this Act shall be applicable to taxable years beginning after December 31, 1956. The amendment made by section 6 of this Act shall be effective on July 1 next following the date of approval of this Act. The amendment made by section 7 of this Act shall be applicable to the calendar year 1958 and subsequent calendar years.

Effective date.
Applicability.

Approved September 4, 1957.

## Public Law 85-282

### AN ACT

September 4, 1957
[H. R. 580]

To authorize the exchange of certain land in the State of Missouri.

State of Missouri.
Conveyance.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That, notwith-