Public Law 89-610

AN ACT

To provide revenue for the District of Columbia, and for other purposes.

September 30, 1966
[H. R. 11487]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "District of Columbia Revenue Act of 1966".

District of Columbia Revenue Act of 1966.

TITLE I—AMENDMENTS TO THE DISTRICT OF COLUMBIA ALCOHOLIC BEVERAGE CONTROL ACT

SEC. 101. (a) Clauses (4) and (5) of section 23(a) of the District of Columbia Alcoholic Beverage Control Act (D.C. Code, sec. 25–124 (a)) are each amended by striking out "$1.50" and inserting in lieu thereof "$1.75".

70 Stat. 81; 76 Stat. 17.

(b) Section 40(a) of such Act (D.C. Code, sec. 25–138(a)) is amended by striking out "$1.50" and inserting in lieu thereof "$2.00".

52 Stat. 376; 70 Stat. 83.

SEC. 102. (a) Except as otherwise provided in this title, the amendments made by section 101 shall apply with respect to—

(1) alcohol and spirits imported or brought into the District of Columbia or manufactured, and

(2) beer sold or purchased for resale,

on and after the effective date of this title which shall be the first day of the first month which begins on or after the thirtieth day after the date of the enactment of this Act.

Effective date.

(b) In the case of alcohol, spirits, and beer which have been purchased prior to the effective date of this title and which on such date are held by a holder of a retailer's license, issued under the District of Columbia Alcoholic Beverage Control Act, such licensee shall pay to the Commissioners (in accordance with subsection (c)) an amount equal to the difference between the amount of tax imposed by such Act immediately prior to the effective date of this Act on the amount of alcohol, spirits, and beer so held by him, and the amount of tax which would be imposed by the District of Columbia Alcoholic Beverage Control Act on such effective date on an equivalent amount of alcohol, spirits, and beer.

48 Stat. 319. D.C. Code 25-102.

(c) Within twenty days after the effective date of this title, each such licensee shall (1) file with the Commissioners a sworn statement (on a form to be prescribed by the Commissioners) showing the quantity of alcohol, spirits, and beer held by him as of the beginning of the day on which this title becomes effective or, if such day is a Sunday, as of the beginning of the following day, and (2) within twenty days after the effective date of this title, pay to the Commissioners the amount specified in subsection (b).

(d) Each such licensee shall keep and preserve for the period of twelve months immediately following the effective date of this title the inventories and other records made which form the basis for the information furnished to the Commissioners on the sworn statement required to be filed under this section.

(e) For purposes of this section, alcohol, spirits, and beer shall be considered as held by a holder of a retailer's license if title thereto has passed to such holder (whether or not delivery to him has been made) and if title has not at any time been transferred to any person other than such holder.

(f) A violation of the provisions of subsections (b), (c), or (d) of this section shall be punishable as provided in section 33 of the District of Columbia Alcoholic Beverage Control Act (D.C. Code, sec. 25–132).

48 Stat. 336.

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TITLE II—AMENDMENT TO THE DISTRICT OF COLUMBIA TRAFFIC ACT, 1925

63 Stat. 128.

SEC. 201. Subsection (j) of section 6 of the District of Columbia Traffic Act, 1925 (D.C. Code, sec. 40–603(j)), is amended by striking out "2 per centum" and inserting in lieu thereof "3 per centum".

Effective date.

SEC. 202. The amendment made by this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act.

TITLE III—AMENDMENTS TO THE DISTRICT OF COLUMBIA SALES TAX ACT

68 Stat. 117; 76 Stat. 10.

SEC. 301. (a) Section 125 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47–2602) is amended by striking out "4 per centum" and inserting in lieu thereof "5 per centum".

(b) Subsection (c) of section 127 of such Act (D.C. Code, sec. 47–2604(c)), is amended by striking out the "4 per centum" and inserting in lieu thereof "5 per centum".

Repeal.

63 Stat. 115.

SEC. 302. Paragraph (q) of section 128 of such Act (D.C. Code, sec. 47–2605(q)), is repealed.

Effective date.

SEC. 303. The amendments made by this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act.

TITLE IV—AMENDMENTS TO DISTRICT OF COLUMBIA CIGARETTE TAX ACT

68 Stat. 115.

SEC. 401. Subsection (a) of section 603 of the District of Columbia Cigarette Tax Act (D.C. Code, sec. 47–2802(a)), is amended by striking out "2 cents" and inserting in lieu thereof "3 cents".

SEC. 402. (a) Except as otherwise provided, the amendment made by section 401 shall apply with respect to cigarette tax stamps purchased on and after the effective date of this title which shall be the first day of the first month which begins on or after the thirtieth day after the date of the enactment of this Act.

(b) In the case of cigarette tax stamps which have been purchased prior to the effective date of this title and which on such date are held (affixed to a cigarette package or otherwise) by a wholesaler, retailer, or vending machine operator, licensed under the District of Columbia Cigarette Tax Act, such licensee shall pay to the Commissioner (in accordance with subsection (c)) an amount equal to the difference between the amount of tax represented by such tax stamps on the date of their purchase and the amount of tax which an equal number of cigarette tax stamps would represent if purchased on the effective date of this title.

63 Stat. 136. D.C. Code 47-2801 note.

(c) Within twenty days after the effective date of this title, each such licensee shall (1) file with the Commissioners a sworn statement (on a form to be prescribed by the Commissioners) showing the number of such cigarette tax stamps held by him as of the beginning of the day on which this title becomes effective or, if such day is a Sunday, as of the beginning of the following day, and (2) within twenty days after the effective date of this title, pay to the Commissioners the amount specified in subsection (b).

(d) Each such licensee shall keep and preserve for the period of twelve months immediately following the effective date of this title the inventories and other records made which form the basis for the information furnished to the Commissioners on the sworn statement required to be filed under this section.

(e) For purposes of this section, a tax stamp shall be considered as held by a wholesaler, retailer, or vending machine operator if title thereto has passed to such wholesaler, retailer, or operator (whether or not delivery to him has been made) and if title to such stamp has not at any time been transferred to any person other than such wholesaler, retailer, or operator.

(f) A violation of the provisions of subsections (b), (c), or (d) of this section shall be punishable as provided in section 611 of the District of Columbia Cigarette Tax Act (D.C. Code, sec. 47–2810). 63 Stat. 139.

TITLE V—FEDERAL PAYMENT

SEC. 501. Article VI of the District of Columbia Revenue Act of 1947 (D.C. Code, secs. 47–2501a, 47–2501b) is amended to read as follows: 61 Stat. 361; 77 Stat. 130.

"ARTICLE VI—FEDERAL PAYMENT

"SEC. 1. For the fiscal year ending June 30, 1967, and for each fiscal year thereafter, there is authorized to be appropriated, as the annual payment by the United States toward defraying the expenses of the government of the District of Columbia, the sum of $60,000,000 which shall be credited to the general fund of the District of Columbia.

"SEC. 2. If in any fiscal year or years a deficiency exists between the amount appropriated and the amount authorized by this article to be appropriated, additional appropriations are hereby authorized for subsequent fiscal years to pay such deficiency or deficiencies."

SEC. 502. Title I of the District of Columbia Revenue Act of 1939 (D.C. Code, sec. 47–134) is repealed. Repeal. 53 Stat. 1085.

SEC. 503. The fourth sentence of section 106(a) of the Act of May 18, 1954 (D.C. Code, sec. 43–1541(a)) is repealed. Repeal. 68 Stat. 102.

TITLE VI—AUTHORIZATION FOR LOANS FROM THE UNITED STATES TREASURY

Sec. 601. Subsection (b) of the first section of the Act approved June 6, 1958 (D.C. Code, sec. 9–220(b)) is amended to read as follows: 72 Stat. 183.

"(b) To assist in financing the cost of constructing facilities required for activities financed by the general fund of the District, the Commissioners are hereby authorized to accept loans for the District from the United States Treasury and the Secretary of the Treasury is hereby authorized to lend to the Commissioners such sums as may hereafter be appropriated, except that (1) the total principal amount of loans advanced pursuant to this section shall not exceed $250,000,000 and (2) $50,000,000 of the principal amount of loans authorized to be advanced pursuant to this subsection shall be utilized to carry out the purposes of the National Capital Transportation Act of 1965. Any loan for use in any fiscal year must first be specifically requested of the Congress in connection with the budgets submitted for the District, with a full statement of the work contemplated to be done and the need thereof, and such work must be approved by the Congress. Such approval shall not be construed to alter or to eliminate the procedures for consultation, advice, and recommendation provided in the National Capital Planning Act of 1952 (D.C. Code, sec. 1–1001 et seq.). Such loans shall be in addition to any other loans heretofore or hereafter made to the Commissioners for any other purpose, and when advanced shall be deposited in the Treasury of the United States to the credit of the general fund of the District." 79 Stat. 663. 40 USC 681 note. 66 Stat. 781.

TITLE VII—AMENDMENTS TO THE DISTRICT OF COLUMBIA INCOME AND FRANCHISE TAX ACT OF 1947

70 Stat. 70.

SEC. 701. Section 3 of title VI of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, sec. 47–1567b(a)), is amended to read as follows:

"SEC. 3. IMPOSITION AND RATES OF TAX.—There is hereby annually levied and imposed for each taxable year upon the taxable income of every resident a tax at the following rates:

"Two and one-half per centum on the first $2,000 of taxable income.

"Three per centum on the next $2,000 of taxable income.

"Three and one-half per centum on the next $2,000 of taxable income.

"Four per centum on the next $2,000 of taxable income.

"Four and one-half per centum on the next $2,000 of taxable income.

"Five per centum on the taxable income in excess of $10,000."

SEC. 702. The amendment made by section 701 of this title shall be applicable to taxable years beginning after December 31, 1965.

61 Stat. 332; 70 Stat. 68.

SEC. 703. Effective with respect to taxable years ending after December 31, 1961, section 4 of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, sec. 47–1551c) is amended by adding at the end thereof the following new subsection:

78 Stat. 114.

"(aa) Notwithstanding subsection (m), any distribution in liquidation of a regulated public utility (as defined in section 7701(a)(33)(A)(iii) of the Internal Revenue Code of 1954) which, for purposes of the Internal Revenue Code of 1954, is treated as in part or full payment in exchange for the stock in such utility, shall, if for purposes of this article the stock is a capital asset, be treated as in part or full payment in exchange for the stock."

TITLE VIII—AMENDMENTS TO THE MOTOR VEHICLE FUEL TAX

50 Stat. 676; 68 Stat. 117.

SEC. 801. The first section of the Act entitled "An Act to provide for a tax on motor vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924 (43 Stat. 106; D.C. Code, sec. 47–1901), as amended, is amended by striking "6" and inserting in lieu thereof "7".

SEC. 802. Section 14 of such Act approved April 23, 1924 (D.C. Code, sec. 47–1912), as amended, is amended by striking out "6" and inserting in lieu thereof "7".

SEC. 803. The amendments made by section 801 and 802 of this title shall take effect on the first day of the first month which begins more than thirty days after the date of approval of this Act.

TITLE IX—ABATEMENT OF TAXES

SEC. 901. The Commissioners are authorized to abate the unpaid portion of the assessment of any tax, or any liability in respect thereof, other than taxes on real property, if the Commissioners determine under unform rules prescribed by them that the administration and collection costs involved would not warrant collection of the amount due.

TITLE X—GENERAL PROVISIONS

SEC. 1001. Subsection (a) of section 402 of the District of Columbia Public Works Act of 1954 (68 Stat. 110; D.C. Code, sec. 7–133(a)) is amended by striking "$50,250,000" and inserting in lieu thereof "$85,250,000".

SEC. 1002. As used in this Act, unless the context requires otherwise, the word "Commissioners" shall mean the Board of Commissioners of the District of Columbia, or its designated agent.

SEC. 1003. Any word or term used in any title of this Act, unless the context requires otherwise, shall have the same meaning as that applicable to such word or term in the Act to which such title applies.

SEC. 1004. If any provision of this Act or the application thereof to any person or circumstances is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

SEC. 1005. The Commissioners are authorized to make rules and regulations to carry out the provisions of this Act.

SEC. 1006. The Commissioners are authorized to enter into such agreements with the States of Maryland and Virginia and with political subdivisions of such States as may be necessary to develop a continuing comprehensive transportation planning process for the National Capital region for the purpose of complying with the requirements of section 134 of title 23, United States Code, except that no such agreement shall require the District of Columbia to pay more than its pro rata share of the costs of such planning process. In developing such transportation planning process the Commissioners shall consult and cooperate with the National Capital Planning Commission and the National Capital Regional Planning Council. For the purpose of this section, the term "National Capital region" shall have the same meaning as is given it in section 103 of the National Capital Transportation Act of 1960 (74 Stat. 537; D.C. Code, sec. 1–1401).

76 Stat. 1148.

D.C. Code 1-1402.

Approved September 30, 1966, 3:36 p.m.

Public Law 89-611

JOINT RESOLUTION

Making continuing appropriations for the fiscal year 1967, and for other purposes.

September 30, 1966
[H. J. Res. 1308]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution of August 31, 1966 (Public Law 89–549), is hereby amended by striking out "September 30, 1966" and inserting in lieu thereof "October 22, 1966".

Continuing appropriations, 1967.
Ante, pp. 234, 371.

Approved September 30, 1966.

Public Law 89-612

AN ACT

To provide for extension and expansion of the program of grants-in-aid to the Republic of the Philippines for the hospitalization of certain veterans, and for other purposes.

September 30, 1966
[H. R. 16330]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 622 of title 38, United States Code, is amended by striking "and" and inserting ", and section 632(b)" after "section 624(c)".

Philippine veterans.
Hospitalization.
72 Stat. 1144.

SEC. 2. Section 632 of title 38, United States Code, is hereby amended as follows:

72 Stat. 1145; 77 Stat. 66.

(1) Insert "(a)" before "The President".

(2) Insert before the period at the end of the first sentence in paragraph (2) the words ", subject to necessary provisions for veterans