

105TH CONGRESS
1ST SESSION

H. R. 889

To repeal various Congressionally imposed tax exemptions provided to entities in the District of Columbia, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 1997

Ms. NORTON introduced the following bill; which was referred to the Committee on Government Reform and Oversight

A BILL

To repeal various Congressionally imposed tax exemptions provided to entities in the District of Columbia, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “District of Columbia
5 Tax Revenue Nondiscrimination Act of 1997”.

6 **SEC. 2. REPEAL PROVISIONS GRANTING PROPERTY TAX**

7 **RELIEF TO CERTAIN ENTITIES IN THE DIS-**
8 **TRICT OF COLUMBIA.**

9 (a) IN GENERAL.—

1 (1) AMERICAN CHEMICAL SOCIETY; AMERICAN
2 FORESTRY ASSOCIATION; BROOKINGS INSTITUTION;
3 CARNEGIE INSTITUTION OF WASHINGTON, DC; MEDI-
4 CAL SOCIETY OF THE DISTRICT OF COLUMBIA; NA-
5 TIONAL ACADEMY OF SCIENCES; AMERICAN PHARMA-
6 CEUTICAL ASSOCIATION; NATIONAL GEOGRAPHIC SO-
7 CIETY; NATIONAL LUTHERAN HOME; AMERICAN AS-
8 SOCIATION TO PROMOTE THE TEACHING OF SPEECH
9 TO THE DEAF.—Section 1(k) of the Act entitled “An
10 Act to define real property exempt from taxation in
11 the District of Columbia”, approved December 24,
12 1942 (D.C. Code 47–1002(11)) is hereby repealed.

13 (2) DISABLED AMERICAN VETERANS.—The Act
14 entitled “An Act to exempt from taxation certain
15 property of the Disabled American Veterans in the
16 District of Columbia”, approved May 15, 1946 (D.C.
17 Code 47–1003) is hereby repealed.

18 (3) NATIONAL SOCIETY OF THE COLONIAL
19 DAMES OF AMERICA.—The Act entitled “An Act to
20 exempt from taxation certain property of the Na-
21 tional Society of the Colonial Dames of America in
22 the District of Columbia”, approved September 7,
23 1949 (D.C. Code 47–1004) is hereby repealed.

1 (4) JEWISH WAR VETERANS, U.S.A., NATIONAL
2 MEMORIAL INCORPORATED.— Public Law 98–486
3 (D.C. Code 47–1005) is hereby repealed.

4 (5) LOUISE HOME.—The Act entitled, “An Act
5 to incorporate the trustees of the Louise Home, and
6 for other purposes”, approved March 3, 1875 (D.C.
7 Code 47–1012) is hereby repealed.

8 (6) OAK HILL.—Section 10 of the Act entitled
9 “An Act to incorporate the Oak Hill Cemetery, in
10 the District of Columbia”, approved March 3, 1849
11 (D.C. Code 47–1015) is hereby repealed.

12 (7) CORCORAN GALLERY OF ART.—

13 (A) REAL PROPERTY AND WORKS OF
14 ART.—Section 4 of the Act entitled “An Act to
15 incorporate the Trustees of the Corcoran Gal-
16 lery of Art, and for other purposes”, approved
17 May 24, 1870 (D.C. Code 47–1016) is hereby
18 repealed.

19 (B) ENDOWMENT FUND.—The Act entitled
20 “An Act to exempt from taxation all property
21 held by the trustees of the Corcoran Gallery of
22 Art, and for other purposes”, approved January
23 26, 1887 (D.C. Code 47–1017) is hereby re-
24 pealed.

1 (8) LUTHER STATUE ASSOCIATION.—Section 4
 2 of the Act entitled “An Act to incorporate the Lu-
 3 ther Statue Association, to erect and maintain a
 4 monument or statue in memory of Martin Luther in
 5 the District of Columbia”, approved March 3, 1885
 6 (D.C. Code 47–1019) is hereby repealed.

7 (9) YOUNG WOMAN’S CHRISTIAN ASSOCIA-
 8 TION.—

9 (A) YOUNG WOMEN’S CHRISTIAN HOME.—
 10 Section 2 of the Act entitled “An Act to incor-
 11 porate the trustees of the Young Woman’s
 12 Christian Home in Washington, District of Co-
 13 lumbia”, approved February 23, 1887 (D.C.
 14 Code 47–1021) is amended by striking “: *Pro-*
 15 *vided,*” and all that follows and inserting a pe-
 16 riod.

17 (B) PROPERTY.—Section 1 of the Act enti-
 18 tled “An Act to exempt the property of the
 19 Young Women’s Christian Association in the
 20 District of Columbia from national and munici-
 21 pal taxation”, approved June 16, 1938 (D.C.
 22 Code 47–1022) is amended by striking “and
 23 municipal”.

24 (10) YOUNG MEN’S CHRISTIAN ASSOCIATION.—
 25 The Act entitled “An Act to exempt the property of

1 the Young Men’s Christian Association of the Dis-
2 trict of Columbia”, approved June 16, 1894 (D.C.
3 Code 47–1024) is hereby repealed.

4 (11) EDES HOME.—Section 2 of the Act enti-
5 tled “An Act to incorporate the Edes Home”, ap-
6 proved January 1, 1906 (D.C. Code 47–1026) is
7 amended by striking the second sentence.

8 (12) GENERAL EDUCATION BOARD.—Section 6
9 of the Act entitled “An Act to incorporate the Gen-
10 eral Education Board”, approved January 12, 1903
11 (D.C. Code 47–1027) is hereby repealed.

12 (13) DAUGHTERS OF THE AMERICAN REVOLU-
13 TION.—The following provisions of law are hereby
14 repealed:

15 (A) The Act entitled “An Act to exempt
16 from taxation certain property of the Daughters
17 of the American Revolution in Washington, Dis-
18 trict of Columbia”, approved May 21, 1924
19 (D.C. Code 47–1028).

20 (B) The Act entitled “An Act to exempt
21 from taxation certain property of the Daughters
22 of the American Revolution in Washington, Dis-
23 trict of Columbia”, approved February 27,
24 1903 (D.C. Code 47–1029).

1 (C) The Act entitled “An Act to exempt
2 from taxation certain property of the Daughters
3 of the American Revolution in Washington, Dis-
4 trict of Columbia”, approved September 16,
5 1922 (D.C. Code 47–1030).

6 (D) The Act entitled “An Act to exempt
7 from taxation certain property of the Daughters
8 of the American Revolution in Washington, Dis-
9 trict of Columbia”, approved August 15, 1916
10 (D.C. Code 47–1031).

11 (E) The Act entitled “An Act to exempt
12 from taxation certain property of the Daughters
13 of the American Revolution in Washington, Dis-
14 trict of Columbia”, approved March 3, 1917
15 (D.C. Code 47–1032).

16 (14) NATIONAL SOCIETY UNITED STATES
17 DAUGHTERS OF 1812.—The Act entitled “An Act to
18 exempt from taxation certain property of the Na-
19 tional Society United States Daughters of 1812 in
20 the District of Columbia”, approved June 4, 1934
21 (D.C. Code 47–1033) is hereby repealed.

22 (15) NATIONAL SOCIETY OF THE SONS OF THE
23 AMERICAN REVOLUTION.—The Act entitled “An Act

1 to exempt from taxation certain property of the Na-
2 tional Society of the Sons of the American Revolu-
3 tion”, approved June 16, 1934 (D.C. Code 47–
4 1034) is hereby repealed.

5 (16) AMERICAN LEGION.—The Act entitled “An
6 Act to exempt from taxation certain property of the
7 American Legion in the District of Columbia”, ap-
8 proved June 13, 1934 (D.C. Code 47–1035) is here-
9 by repealed.

10 (17) NATIONAL EDUCATION ASSOCIATION.—
11 Section 4 of the Act entitled “An Act to incorporate
12 the National Education Association of the United
13 States”, approved June 30, 1906 (D.C. Code 47–
14 1036) is hereby repealed.

15 (18) SOCIETY OF THE CINCINNATI.—The Act
16 entitled “An Act to exempt from taxation certain
17 property of the Society of the Cincinnati, a corpora-
18 tion of the District of Columbia”, approved Feb-
19 ruary 24, 1938 (D.C. Code 47–1037) is hereby re-
20 pealed.

21 (19) AMERICAN VETERANS OF WWII.—The Act
22 entitled “An Act to exempt from taxation certain
23 property of the AMVETS, American Veterans of
24 WWII, in the District of Columbia”, approved June
25 28, 1952 (D.C. Code 47–1038) is hereby repealed.

1 (20) VETERANS OF FOREIGN WARS.—The Act
2 entitled “An Act to exempt from taxation certain
3 property of the Veterans of Foreign Wars in the
4 District of Columbia”, approved July 19, 1954
5 (D.C. Code 47–1039) is hereby repealed.

6 (21) NATIONAL WOMAN’S PARTY.—Public Law
7 86–706 (D.C. Code 47–1040) is hereby repealed.

8 (22) AMERICAN ASSOCIATION OF UNIVERSITY
9 WOMEN, EDUCATIONAL FOUNDATION, INCOR-
10 PORATED.—Public Law 86–709 (D.C. Code 47–
11 1041) is hereby repealed. .

12 (23) NATIONAL GUARD ASSOCIATION OF THE
13 UNITED STATES.—Public Law 86–727 (D.C. Code
14 47–1042) is hereby repealed.

15 (24) WOODROW WILSON HOUSE.—Public Law
16 88–470 (D.C. Code 47–1043) is hereby repealed.

17 (25) AMERICAN INSTITUTE OF ARCHITECTS
18 FOUNDATION.—Section 203 of the District of Co-
19 lumbia Revenue Act of 1970 (D.C. Code 47–1044)
20 is hereby repealed.

21 (b) EFFECTIVE DATE.—The amendments made by
22 this section shall apply with respect to taxable years begin-
23 ning after December 1997.

1 **SEC. 3. PERMITTING DISTRICT OF COLUMBIA TO TAX CER-**
2 **TAIN GOVERNMENT-SPONSORED ENTER-**
3 **PRISES.**

4 (a) FEDERAL NATIONAL MORTGAGE ASSOCIATION.—
5 Section 309(c)(2) of the Federal National Mortgage Asso-
6 ciation Charter Act (12 U.S.C. 1723a(c)(2)) is amended
7 by striking “States, or by the District of Columbia” and
8 inserting “States (other than the District of Columbia)”.

9 (b) FEDERAL HOME LOAN MORTGAGE CORPORA-
10 TION.—Section 303(e) of the Federal Home Loan Mort-
11 gage Corporation Act (12 U.S.C. 1452(e)) is amended by
12 striking “authority,” and inserting “authority (other than
13 the District of Columbia)”.

14 (c) STUDENT LOAN MARKETING ASSOCIATION.—
15 Section 439(b)(2) of the Higher Education Act of 1965
16 (20 U.S.C. 1087–2(b)(2)) is amended by striking “States,
17 or by the District of Columbia” and inserting “States
18 (other than the District of Columbia)”.

19 (d) EFFECTIVE DATE.—The amendments made by
20 this section shall apply with respect to taxable years begin-
21 ning after December 1997.

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