

DC DMV Proposed Amendment (in red) to Legislation as  
indicated in Oct 22, 2012 Hearing

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Chairman Phil Mendelson  
at the request of the Mayor

A BILL

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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Chairman Phil Mendelson, at the request of the Mayor, introduced the following bill, which was referred to the Committee on \_\_\_\_\_.

To clarify the exceptions and exemptions for payment of excise tax for transfer of ownership of a motor vehicle.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, that this Act may be cited as the "Excise Tax Amendment Act of 2012".

Sec. 2. The District of Columbia Traffic Act, 1925, approved March 3, 1925 (43 Stat. 1121; D.C. Official Code § 50-2201.01, et seq.), is amended to read as follows:

a. Section 3(j)(1) (D.C. Official §50-2201.03(j)(1)) is amended to read as follows:

“(1) In addition to the fees and charges levied under other provisions of this part, there is hereby levied and imposed an excise tax: (a) on the issuance of every original certificate of title for a motor vehicle or trailer in the District of Columbia; and (b) on the issuance of every subsequent certificate of title issued in the District of Columbia in the case of a sale, resale, or gift, except in the case of a bona fide gift between spouses, parent and child, or domestic partners, as that term is defined in paragraph 3 of section (2) of the Health Care Benefits Expansion Act of 1992, effective June 11, 1992 (D.C. Law 9-114; D.C. Official Code § 32-701(3)), or other transfer thereof at the following percentage of the fair market value of the motor vehicle or trailer at the time the certificate of title is issued:”

b. Section 3(j)(3)(H) (D.C. Official §50-2201.03(j)(3))(H)) is amended to read as follows

“(3) The issuance of certificates of title for the following motor vehicles and trailers shall be exempt from the tax imposed by this subsection:”

“(H) If the motor vehicle or trailer was formerly permanently registered **or titled** in another state or United States jurisdiction by a nonresident prior to the nonresident coming into the District of Columbia and establishing or maintaining residence in the District.”

### Sec.3. Fiscal Impact Statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

### Sec. 4. Effective Date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.