Control Act approved May 17, 1950, as amended by Public Law 75, Eighty-third Congress, approved June 22, 1953, is hereby further amended by striking out "$150,000,000" and substituting in lieu thereof "$166,000,000".

64 Stat. 179; 67 Stat. 77.

Approved May 17, 1954.

Public Law 364 CHAPTER 218

AN ACT

May 18, 1954 [H. R. 8097]

To authorize the financing of a program of public works construction for the District of Columbia, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) this Act, divided into titles and sections, may be cited as the "District of Columbia Public Works Act of 1954".

District of Columbia Public Works Act of 1954.

(b) As used in this Act—

(1) The word "Commissioners" means the Board of Commissioners of the District of Columbia or their designated agent or agents.

(2) The word "District" means the District of Columbia.

(3) The word "person" includes any individual corporation, partnership, firm, organization, association, group, trust, estate, or other entity.

(4) The term "Highway Fund" means the fund in the Treasury of the United States created by the Act approved August 17, 1937 (50 Stat. 676 and 681), as amended (secs. 40–103 (d) and 47–1901, D. C. Code, 1951 edition).

(c) Wherever any officer or agency of the District, other than the Commissioners, is mentioned in this Act, such officer or agency shall be deemed to be the officer or agency so mentioned, or the officer, officers, agency, or agencies succeeding to the functions of the officer or agency so mentioned, pursuant to Reorganization Plan Numbered 5 of 1952.

66 Stat. 824. D. C. Code title 1 app.

TITLE I—ADJUSTMENT OF WATER RATES

Fixed charges.

SEC. 101. The Commissioners are authorized, in their discretion, to fix from time to time, the rates charged by the District for water and water services furnished by the District water supply system. Such rates so fixed, whether involving one or more changes in rate, or one or more changes in the basic quantity of water to be supplied at a given rate, or the combined effect of both such changes, shall not, in any event, result in increasing by more than 33⅓ per centum the rates in effect on the day preceding the effective date of this section. In computing the charge for the consumption of water in excess of the minimum amount allowed for metered service, if such charge is for a period beginning prior to so fixing such rates and ending thereafter, the charge for such excess consumption shall be prorated on a monthly basis, in accordance with the rates prevailing in the respective periods. Nothing in this title shall be construed to modify the provisions of the Act approved April 14, 1932 (47 Stat. 79, ch. 100; sec. 43–1530, D. C. Code) relating to the delivery of water from the District water supply system to the Washington Suburban Sanitary Commission.

Charge for unpaid bills.

SEC. 102. An additional charge of 10 per centum shall be added to any water charge remaining unpaid after the expiration of thirty days from the date of rendition of a bill for such charge.

Collection.

SEC. 103. The Commissioners are authorized to provide for the collection of water charges, in advance or otherwise, from the owner or occupant of any building, establishment, or other place furnished water or water service by the District, and to shut off the water supply to any such building, establishment, or other place upon failure of the owner or occupant thereof to pay such water charges within thirty days from the date of rendition of the bill therefor. Such authority to shut off the water supply may be exercised by the Commissioners regardless of any change in ownership or occupancy of such building, establishment, or other place. When the water supply to any such building, establishment, or other place has been shut off for failure to pay such water charges, whether the water supply to such building, establishment, or other place was shut off before or after the enactment of this title, the Commissioners shall not again supply such building, establishment, or other place with water until all arrears of water charges, together with penalties and the costs actually incurred in shutting off and restoring the water supply, are paid.

Continuing lien.

SEC. 104. The District shall have a continuing lien for water charges upon any land and the improvements thereon to which water or water service is or has been furnished. Such lien shall have priority over all other liens except liens for District taxes. If any water charges shall remain unpaid after the expiration of two years from the date of rendition of the bill for such charges, or two years from the effective date of this title, whichever is later, the property which has been furnished such water or water service may be sold for such unpaid water charges, together with penalties thereon and costs, at the next ensuing tax sale in the same manner and under the same conditions as property sold for delinquent general taxes, if such water charges, together with penalties thereon and costs, shall not have been paid in full prior to said sale. So much of the proceeds of said sale as represents said unpaid water charges shall be credited to the water fund of the District.

Applicability.

SEC. 105. The remedies set forth in sections 102, 103, and 104 of this title are hereby declared to be cumulative and not exclusive.

Services to Government.

SEC. 106. (a) All water and water services furnished from the District water supply system through any connection thereto for direct use by the Government of the United States or any department, independent establishment, or agency thereof, situated in the District, except water and water services furnished to the United States for the maintenance, operation, and extension of the water system, shall be paid for at the rates for the furnishing and readiness to furnish water applicable to other water consumers in the District. All water and water services furnished from the District water supply system through any connection thereto for direct use by the Government of the United States or any department, independent establishment, or agency thereof, situated outside the District in the States of Maryland or Virginia, except water and water services furnished to the United States for the maintenance, operation, and extension of the water system, shall be paid for at rates comparable to those which may be in effect and charged to State, municipal, or county agencies or other political authorities or jurisdictions within the respective States wherein said Federal facilities may be situated for similar water service from the District water supply system: *Provided*, That conditions as to water pressure, quantity, rates of demand, and points of connection available or permissible at any time for service outside the District, if any, shall be fixed by the Commissioners so as to fully protect the prior interests of water consumers within the District: *Provided further*, That as a condition of service, at each point of Federal connection to the water system of the District for service outside the District there shall be installed and maintained at the expense of the

department, independent establishment, or agency of the United States which is to use water therefrom a suitable meter or meters and incidental vaults, valves, piping and recording devices, and such other equipment as the Commissioners in their discretion deem necessary to control and record the use of water through each such connection. Payment shall be made as provided in subsection (b) of this section. Whenever any payment authorized by this section is made, such payment shall be in lieu of so much of the annual payment authorized by article VI of the Act approved July 16, 1947 (61 Stat. 328, 361), as pertains to the Water Fund of the District. The provisions of sections 102, 103, and 104 of this title, relating, respectively, to enforcement of payment for water charges by penalty charge for late payment, by shutting off of the water supply for nonpayment, and the imposition of lien and sale of property, shall not apply in any case where water or water service is furnished to a building, establishment, or other place owned by the Government of the United States and occupied by a department, independent establishment, or agency thereof.

Nonapplicability.

(b) For the purpose of effectuating the provisions of subsection (a) of this section, there shall be included annually in the budget estimates of the Commissioners the value, as determined by the Commissioners, of the water and water services furnished to the United States during the most recent preceding fiscal year for which such value can be determined, based on the water rates prevailing during the period of consumption, and there shall be appropriated annually for the District to the credit of the said Water Fund, out of any money in the Treasury not otherwise appropriated (to be advanced on July 1 of each fiscal year beginning July 1, 1954), a sum corresponding to the value of the water and water services furnished the United States.

Budget estimates.

SEC. 107. The first proviso of section 2 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 thirtieth, eighteen hundred and eighty-three, and for other purposes", approved July 1, 1882 (22 Stat. 144; sec. 43–1504, D. C. Code, 1951 edition), is amended by striking the word "annually" and inserting in lieu thereof the following: "at least once every twelve months, or whenever practicable in the judgment of the Commissioners, at least once every six months".

Fiscal year.

SEC. 108. (a) Subsection (a) of section 2 of the Act entitled "An Act authorizing loans from the United States Treasury for the expansion of the District of Columbia water system", approved June 2, 1950 (64 Stat. 195; sec. 43–1540, D. C. Code, 1951 edition), is amended by striking the figures "23,000,000", and inserting in lieu thereof the figures "35,000,000".

Water system expansion. Loans.

(b) Subsections (c) and (d) of section 2 of such Act approved June 2, 1950, are amended to read as follows:

D. C. Code 43-1540.

"(c) Any loan advanced pursuant to this section shall be repaid to the Secretary of the Treasury in substantially equal annual payments, including principal and interest, within a period of thirty years beginning on July 1 of the second fiscal year following the date on which each such advance is credited to the Water Fund: *Provided*, That any such loan advanced prior to the effective date of this amendatory section shall, for the purpose of determining the time when repayment thereof shall begin, be deemed to have been credited to the Water Fund on such effective date, and interest accrued on any such loan advanced prior to the effective date of this amendatory section shall be paid at such time and in such manner as the Secretary of the Treasury shall determine: *Provided further*, That the Commissioners may, in their discretion, make repayments in larger amounts at any

Repayment.

time during the life of any loan advanced pursuant to this section. Interest on such loans shall begin to accrue as of the dates the respective advancements are credited to the Water Fund.

Interest.

"(d) Loans advanced pursuant to this section during any six-month period (beginning with the six-month period ending June 30, 1953) shall be at a rate of interest determined by the Secretary of the Treasury as of the beginning of such period, which, in his judgment, would reflect the cost of money to the Treasury for borrowings at a maturity approximately equal to one-half of the period of time the loan is outstanding.".

D. C. Code 43-1540.

(c) Subsection (e) of section 2 of such Act approved June 2, 1950, is amended by striking therefrom "beginning with the budget estimates for fiscal year 1961".

Effective date.

SEC. 109. Sections 101 to 105, inclusive, of this title shall take effect on the first day of the third month following its enactment.

TITLE II—SANITARY SEWAGE WORKS

Definitions.

SEC. 201. For the purposes of this title—

(a) The term "sanitary sewage" means (1) domestic sewage with storm and surface water limited; (2) sewage discharging from sanitary conveniences; (3) commercial or industrial wastes; and (4) water supply after it has been used.

(b) The term "stormwater sewage" means liquid flowing in sewers resulting directly from precipitation.

(c) The term "combined sewage" means sewage containing both sanitary sewage and stormwater sewage.

(d) The term "sewer" means a pipe or conduit carrying sewage.

(e) The term "sanitary sewer" means a sewer which carries sanitary sewage.

(f) The term "stormwater sewer" means a sewer which carries stormwater sewage.

(g) The term "combined sewer" means a sewer which carries both sanitary sewage and stormwater sewage.

(h) The term "sanitary sewage works" means a system of sanitary and combined sewers, appurtenances, pumping stations, and treatment works for conveying, treating, and disposing of sanitary sewage.

(i) The term "stormwater sewer system" means a system of sewers, appurtenances, and pumping stations for conveying and disposing of stormwater sewage.

(j) The term "combined sewer system" means a system of sewers and appurtenances conveying both sanitary sewage and stormwater sewage.

D. C. Sanitary Sewage Works Fund.

SEC. 202. There is hereby created in the Treasury of the United States a special fund which shall be known as the D. C. Sanitary Sewage Works Fund, and which shall be composed of such sums as shall be deposited to the credit of such fund, including, but not limited to, sums received by the Commissioners under the provisions of the Act entitled "An Act authorizing the laying of water mains and service sewers in the District of Columbia, the levying of assessments therefor, and for other purposes", approved April 22, 1904 (33 Stat. 244; secs. 43-1510 to 43-1517, D. C. Code, 1951 edition), on account of assessments levied for the construction of sewers and including any payment made to the District by any governmental agency of the States of Maryland or Virginia on account of any sewer service furnished any such agency by the District.

Use of Fund.

SEC. 203. Subject to appropriations, the D. C. Sanitary Sewage Works Fund shall be available for use by or under the direction and control of the Commissioners for—

(a) the construction, operation, maintenance, expansion, relocation, replacement, renovation, and repair of the sanitary sewage works of the District, including all expenses;

(b) payment of a portion of such administrative expenses as may not be wholly allocated to the sanitary sewage works or to any other sewage works of the District, but which expenses are incurred in connection with the operation of the sanitary sewage works and either or both the stormwater sewer system and the combined sewer system. The portion of such expenses to be paid from the D. C. Sanitary Sewage Works Fund shall be fixed from time to time by the Commissioners at such a percentage of the total of such expenses for the said sewer systems as the Commissioners, in their discretion, may determine;

(c) payment of such portion of all expenses for the construction, operation, maintenance, expansion, relocation, replacement, renovation, and repair of the combined sewer system of the District as the Commissioners, in their discretion, determine to be attributable to the sanitary sewage function of such combined sewer system;

(d) payment of the District's contribution to the expenses of the Interstate Commission on the Potomac River Basin;

(e) payments by the District to agencies in the State of Maryland providing services to the District for conveying, treating, or disposing of sanitary sewage: *Provided*, That the said fund shall not be available to pay the cost of providing sewage service to institutions of the District located in the State of Maryland;

(f) payments to the General Fund and other funds of the District for such expenses or estimated expenses as are or may be incurred in the administration of this title;

(g) payment to the United States Treasury of the interest, in accordance with the provisions of this title, on loans to the District for such Sanitary Sewage Works Fund;

(h) repayment to the United States Treasury of the principal amount of each loan made to the District in accordance with the provisions of this title, and of any advancements made to the District in accordance with the provisions of section 204 of this title; and

(i) refund of part or all of any sanitary sewer service charges erroneously paid: *Provided*, That application for refund shall be made within two years after such erroneous payment.

Construction, maintenance, etc., expenses.

SEC. 204. The Secretary of the Treasury, notwithstanding the provisions of the District of Columbia Appropriation Act, approved June 29, 1922 (42 Stat. 668), is authorized and directed to advance, on the requisition of the Commissioners, made in the manner now prescribed by law, out of any money in the Treasury of the United States not otherwise appropriated, such sums as may be necessary, from time to time, to meet the expenses of the District in connection with the construction, operation, maintenance, expansion, relocation, replacement, renovation, and repair of the sanitary sewage works of the District, as authorized by Congress, and such amounts so advanced shall be reimbursed by the said Commissioners to the Treasury out of the moneys deposited to the credit of the D. C. Sanitary Sewage Works Fund.

Current appropriation.

SEC. 205. Notwithstanding the provisions of this title, any current appropriation available to the District for the construction, operation, maintenance, expansion, relocation, replacement, renovation, and repair of the sanitary sewage works of the District shall remain available for the purposes for which appropriated.

Service charges.

SEC. 206. The Commissioners are authorized to establish charges for the provision of sanitary sewer service, such charges to be collected in the same manner and at the same time as water charges are collected, and to be paid into the D. C. Sanitary Sewage Works Fund.

Basis for charges.

SEC. 207. The sanitary sewer service charges established under the authority of this title shall be based on the water consumption of, and water service to, the properties served, and be determined by one of the following methods:

(a) Where water is supplied from the District water supply system at meter rates, the Commissioners shall establish the sanitary sewer service charge as a percentage of the water charge applicable in the District, but such percentage shall not exceed 60 per centum of the water charge.

(b) Where water is supplied from the District water supply system, which water is not measured by meter, but is supplied at special business and miscellaneous rates, the Commissioners shall establish the sanitary sewer service charge at a percentage of such special business and miscellaneous rates, but such percentage shall not exceed 60 per centum of such rates.

(c) For each property using water, all or part of which is from a source or sources other than the District water supply system, the Commissioners shall establish a sanitary sewer service charge separate from and in addition to any sanitary sewer service charge levied under paragraph (a) or (b) of this section. Such separate or additional sanitary sewer service charge shall be measured by the quantity of water from the source or sources other than the District water supply system discharged into the District sanitary sewer system from said property. The owner or occupant of each such property shall install and maintain, without cost to the District, a meter or meters to measure the quantity of water received from other than the water supply system of the District, and the sanitary sewer service charge based upon water received from other than the water supply system of the District shall be the same in amount as would be paid by the owner of a metered property receiving the same quantity of water from the water supply system of the District. No meter shall be installed or be used for such purpose without the approval of the Commissioners. In the event the owner or occupant of property fails or refuses to furnish and properly maintain such meter or meters as are prescribed herein in the manner required by the Commissioners, then the supply of water from the District water supply system to the property or premises may be suspended by the Commissioners and the said supply shall not be restored until the metering of such supplementary water source has been accomplished by the owner or occupant to the satisfaction of the Commissioners, and any costs devolving upon the District as a result of the suspension of service from the District water supply system shall be paid to the District prior to the restoration of water service from the District water supply system.

(d) Wherever a property upon which a sanitary sewer service charge is imposed uses water from the water supply system of the District for an industrial or commercial purpose in such manner that the water so used is not discharged into the sanitary sewage works of the District, the quantity of water so used and not discharged into the sanitary sewage works of the District may be excluded in determining the sanitary sewer service charge on such property, if such exclusion is previously requested in writing by the owner or occupant thereof. Upon such request, the quantity of water so used and not discharged into the sanitary sewage works of the District shall be measured by a device or devices approved by the Commissioners, installed and maintained without cost to the District, and the sanitary

sewer service charge to be imposed on such property shall be not more than 60 per centum of the water charge which would have been charged such property if the amount of water so used and not discharged into the sanitary sewage works of the District had not been included in the amount of water used by such property: *Provided*, That all water from the water supply system of the District used by such property shall be paid for at established rates, whether or not such water is discharged into the sanitary sewage works of the District. Where, in the opinion of the Commissioners, it is not practicable to install a measuring device to determine continuously the quantity of water used for such industrial or commercial purposes and not discharged into the sanitary sewage works of the District, the Commissioners shall determine periodically, in such manner and by such methods as the Commissioners may prescribe, the quantity of water from the water supply system of the District discharged into the sanitary sewage works of the District, and the sanitary sewer service charge shall be based on such estimated quantity of water at the percentage authorized by this paragraph. Any dispute as to such estimated amount shall be decided by the Commissioners and such decision shall be final; and in the event the owner or occupant fails to furnish and maintain such measuring devices or to facilitate the periodic determinations by the Commissioners as prescribed herein, then the privilege of excluding some portion of the water used from the District water supply system from the charges for sanitary sewer service shall be forfeited and the charges for sanitary sewer service shall be based on the full amount of the water used from the District water supply system.

Payment.

SEC. 208. (a) The owner or occupant of each building, establishment, or other place in the District connected with any District sewer conducting sanitary sewage shall pay the sewer service charge authorized by this title.

Proration of charge.

(b) If the sanitary sewer service charge imposed by this title is based on a water charge any part of which is for a period beginning prior to the imposition of the sanitary sewer service charge and ending thereafter, the sanitary sewer service charge shall be prorated, on a monthly basis, on so much of such water charge as shall have accrued subsequent to the effective date of this title.

Meters, etc.

SEC. 209. All meters or other measuring devices installed or required to be used under the provisions of this title shall be under the control of the Commissioners, who shall promulgate all regulations necessary in their judgment to effectuate the purposes of this title. The owner or occupant of the property upon which any such measuring device is installed shall be responsible for its maintenance and safekeeping, and all repairs thereto shall be made at the owner's cost, whether such repairs are made necessary by ordinary wear and tear or other causes. Bills for such repairs, if made by the District, shall be due and payable when rendered, and the Commissioners are authorized to provide for stopping the supply of water to any building or establishment upon the failure to pay such charge for meter repairs.

Charge for unpaid bills.

SEC. 210. The Commissioners are hereby authorized, in order to encourage the prompt payment of the sanitary sewer service charge imposed by this title, to impose an additional charge of 10 per centum for any sanitary sewer service charge remaining unpaid for more than thirty days, to shut off the water of premises for which such charge is not paid within thirty days, and to have and enforce a continuing lien for such charge upon the land and any improvements thereon furnished such sanitary sewer service, in the same manner and to the same extent as if sections 102, 103, 104, and 105 of title I of this Act were set forth in this title, and such sections shall be deemed to be

Continuing lien.

applicable in every particular to the sanitary sewer service charge imposed by this title: *Provided*, That whenever said lien is enforced by the sale of property against which it has been assessed, so much of the proceeds of such sale as represents said unpaid sanitary sewer service charges shall be credited to the D. C. Sanitary Sewage Works Fund.

Churches and institutions.

SEC. 211. The sanitary sewer service charges applicable to such churches and institutions as may under existing law be furnished water without charge by the Commissioners shall be predicated only on the quantity of water used in excess of the amount fixed by the Commissioners in each case as to which no water charge is made.

Services to Government.

SEC. 212. (a) The sanitary sewer service charges prescribed herein shall be applicable to all sanitary sewer services furnished by the sanitary sewage works of the District through any connection thereto for direct use by the Government of the United States or any department, independent establishment, or agency thereof, and such charges shall be predicated on the value of water and water services received by such facilities of the Government of the United States or any department, independent establishment, or agency thereof from the District water supply system. Payment of the said sanitary sewer service charge shall be made as provided in subsection (b) of this section: *Provided*, That the aggregate amount of such sanitary sewer service charge for each fiscal year shall be determined in the manner prescribed in section 207 hereof: *Provided further*, That the obligation to pay for sanitary sewer services received by the Government of the United States or any department, independent establishment, or agency thereof shall be with respect to such service furnished on and after July 1, 1954.

Budget estimates.

(b) For the purpose of effectuating the provisions of subsection (a) of this section there shall be included annually in the budget estimates of the Commissioners beginning with the estimates for the fiscal year ending June 30, 1955, the value as determined by the Commissioners of the sanitary sewer service furnished to the United States or to any department, independent establishment, or agency thereof during the most recent preceding fiscal year for which such value can be determined based on the rates for such charges prevailing during the period of such service, and there shall be appropriated annually for the D. C. Sanitary Sewage Works Fund out of any money in the Treasury not otherwise appropriated (to be advanced on July 1 of each fiscal year beginning July 1, 1954) a sum corresponding to the said value of charges for sanitary sewer service furnished the United States.

Construction, etc. Loans.

SEC. 213. The Commissioners are hereby authorized to accept loans for the District from the United States Treasury to finance the construction, expansion, relocation, replacement, or renovation of (1) the sanitary sewer system of the District or (2) the combined sewer system of the District; and the Secretary of the Treasury is authorized to advance such sums as may be appropriated for such purposes.

Limitation.

SEC. 214. The total principal amount of loans made in connection with the construction, expansion, relocation, replacement, or renovation of the sanitary and combined sewer systems of the District shall not exceed $5,000,000. 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 full in the Treasury of the United States to the credit of the D. C. Sanitary Sewage Works Fund.

SEC. 215. Nothing herein contained shall prohibit the use of funds deposited to the credit of the D. C. Sanitary Sewage Works Fund from being used for the construction, expansion, relocation, replacement, or renovation of any sewer in the combined sewer system of the District, but the Commissioners, prior to authorizing the use of moneys from such fund for such work, shall determine the percentage of the cost to be borne by the D. C. Sanitary Sewage Works Fund and the percentage to be borne by the General Fund. Use of funds.

SEC. 216. The loans authorized by this title shall be advanced to the Commissioners on their requisitions therefor, shall be available to the Commissioners for the construction, expansion, relocation, replacement, or renovation of all parts of the sanitary sewage works of the District, and shall be available until expended. Availability.

SEC. 217. Any loan advanced under this title shall be repaid to the Secretary of the Treasury in substantially equal annual payments, including principal and interest, within a period of thirty years beginning on July 1 of the second fiscal year following the date on which each such advance is credited to the D. C. Sanitary Sewage Works Fund: *Provided*, That the Commissioners may, in their discretion, make repayments in larger amounts at any time during the life of any such loan. Interest on such loans shall begin to accrue as of the dates the respective advancements are credited to the D. C. Sanitary Sewage Works Fund. Loan repayment.

SEC. 218. Loans advanced pursuant to this title during any six-month period (beginning with the six-month period ending December 31, 1954) shall be at a rate of interest determined by the Secretary of the Treasury as of the beginning of such period, which, in his judgment, would reflect the cost of money to the Treasury for borrowings at a maturity approximately equal to one-half of the period of time the loan is outstanding. Interest.

SEC. 219. The provisions of sections 206 to 211, inclusive, of this title shall become effective on the first day of the third month following the enactment of this Act. Effective date.

TITLE III—ASSESSMENTS FOR WATER MAINS AND SEWERS

SEC. 301. That so much of the first sentence of section 2 of the Act entitled "An Act authorizing the laying of water mains and service sewers in the District of Columbia, the levying of assessments therefor, and for other purposes", approved April 22, 1904 (33 Stat. 244), as amended (sec. 43–1511, D. C. Code, 1951 edition), as precedes the first proviso of the said sentence is amended to read as follows: "That for laying or constructing water mains in the District of Columbia assessments shall be levied at the rate of $3 per linear front foot against all lots or land abutting upon that part of the street, avenue, road, or alley in which a water main shall be laid, and that for laying or constructing service sewers in the District of Columbia assessments shall be levied at the rate of $4 per linear front foot against all lots or land abutting upon that part of the street, avenue, road, or alley in which a sewer shall be laid:".

SEC. 302. The provisions of this title shall be applicable to water mains and service sewers completed after June 30, 1954, or after the date of approval of this Act, whichever is later. Effective date.

TITLE IV—HIGHWAY CONSTRUCTION

Authorization.

SEC. 401. A program of construction projects to meet immediate capital needs for highways in the District is hereby authorized.

Loans.

SEC. 402. (a) To assist in financing such program of construction, 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: *Provided*, That the total principal amount of loans advanced pursuant to this section shall not exceed $50,250,000: *Provided, further*, That any loan for use in any fiscal year must first be specifically requested of the Congress in connection with the budget submitted for the District for such fiscal year, with a full statement of the work contemplated to be done and the need thereof, and such work must be approved by the Congress: *And provided further*, That 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 (66 Stat. 781). 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 full in the Treasury of the United States to the credit of the Highway Fund.

Limitations.

Budget estimate.

D. C. Code 1-1001 to 1-1013.

Availability.

(b) The loans authorized under this section, or any parts thereof, shall be advanced to the Commissioners on their requisitions therefor, shall be available to the Commissioners for carrying out the said construction program, and shall be available until expended.

Repayment.

(c) Any loan advanced pursuant to this section shall be repaid to the Secretary of the Treasury in substantially equal annual payments, including principal and interest, within a period of thirty years beginning on July 1 of the second fiscal year following the date on which each such advance is credited to the Highway Fund: *Provided*, That the Commissioners may, in their discretion, make repayments in larger amounts at any time during the life of any such loan. Interest on such loans shall begin to accrue as of the dates the respective advancements are credited to the Highway Fund.

Interest.

(d) Loans advanced pursuant to this section during any six-month period (beginning with the six-month period ending December 31, 1954) shall be at a rate of interest determined by the Secretary of the Treasury as of the beginning of such period, which, in his judgment, would reflect the cost of money to the Treasury for borrowings at a maturity approximately equal to one-half of the period of time the loan is outstanding.

Budget estimates.

(e) Moneys for the payments to the United States Treasury herein required shall be included in the budget estimates of the Commissioners and shall be payable from the Highway Fund.

TITLE V—PAYMENT INTO HIGHWAY FUND OF RENTS FOR VAULTS IN PUBLIC SPACE

SEC. 501. Section 7 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 thirtieth, nineteen hundred and seventeen, and for other purposes", approved September 1, 1916 (39 Stat. 716; sec. 7-901, D. C. Code, 1951 edition), is amended by inserting immediately before the period at the end thereof the following: ", and such rent shall be deposited to the credit of the Highway Fund".

TITLE VI—MOTOR VEHICLE REGISTRATION FEES AND REPEAL OF PERSONAL PROPERTY TAX ON CERTAIN MOTOR VEHICLES

Registration.

SEC. 601. Section 2 of title IV of the Act entitled "An Act to provide additional revenue for the District of Columbia, and for other purposes", approved August 17, 1937 (50 Stat. 673, 680), as amended (sec. 40–102, D. C. Code, 1951 edition), is amended by striking the second sentence of subsection (d) of said section.

Fees.

SEC. 602. Subsection (b) of section 3 of title IV of the Act entitled "An Act to provide additional revenue for the District of Columbia, and for other purposes", approved August 17, 1937 (50 Stat. 681), as amended (sec. 40–103, D. C. Code, 1951 edition), is amended (a) by striking clause (1) of class A, and inserting in lieu thereof "(1) When wholly equipped with pneumatic tires, the manufacturer's shipping weight of which is less than three thousand five hundred pounds, $22; three thousand five hundred pounds or more, $32."; (b) by striking clause (1) of class B and inserting in lieu thereof "(1) When wholly equipped with pneumatic tires, the manufacturer's shipping weight of the chassis, plus the weight of the cab and body, is less than three thousand pounds, $40; three thousand pounds or more but less than four thousand pounds, $44; four thousand pounds or more but less than five thousand pounds, $52; five thousand pounds or more but less than six thousand pounds, $60; six thousand pounds or more but less than seven thousand pounds, $68; seven thousand pounds or more but less than eight thousand pounds, $74; eight thousand pounds or more but less than nine thousand pounds, $84; nine thousand pounds or more but less than ten thousand pounds, $96; ten thousand pounds or more but less than twelve thousand pounds, $122; twelve thousand pounds or more but less than fourteen thousand pounds, $142; fourteen thousand pounds or more but less than sixteen thousand pounds, $172; sixteen thousand pounds or more, $202: *Provided*, That in determining the total weight of a vehicle subject to the provisions of this clause, there shall be excluded, in computing such weight, the weight of any special equipment which is subject to taxation as tangible personal property under subsection (e) of this section."; (c) class C is amended to read "class C. For each trailer, when the manufacturer's shipping weight of the chassis plus the weight of the body is less than three hundred pounds, $12; three hundred pounds or more but less than five hundred pounds, $16; five hundred pounds or more but less than one thousand pounds, $26; one thousand pounds or more but less than two thousand five hundred pounds, $36; two thousand five hundred pounds or more but less than three thousand five hundred pounds, $46; three thousand five hundred pounds or more but less than six thousand pounds, $60; six thousand pounds or more but less than eight thousand pounds, $74; eight thousand pounds or more but less than ten thousand pounds, $92; ten thousand pounds or more but less than twelve thousand pounds, $122; twelve thousand pounds or more but less than sixteen thousand pounds, $152; sixteen thousand pounds or more, $182: *Provided*, That in determining the total weight of a trailer subject to the provisions of this class C, there shall be excluded, in computing such weight, the weight of any special equipment which is subject to taxation as tangible personal property under subsection (e) of this section."; (d) class D is amended by striking the figure "5" and inserting in lieu thereof the figure "12"; and (e) by striking therefrom "Class E. Motor vehicles not propelled by gasoline, double the fees for similar vehicles propelled by gasoline.".

Proceeds from fees, etc.; use.
50 Stat. 681.
D. C. Code 40-103.

SEC. 603. Subsection (d) of section 3 of title IV of such Act, as amended, is amended by striking "All proceeds from fees payable under this title and", and inserting in lieu thereof "Proceeds from fees payable under this title shall be divided between the General Fund and the Highway Fund. The Commissioners are authorized and empowered to determine the percentage of all proceeds from fees payable under this title which shall be deposited to the credit of the General Fund of the District of Columbia: *Provided*, That the percentage of proceeds deposited to the credit of the General Fund shall be not less than sixty-four per centum or more than seventy-four per centum of all proceeds from fees payable under this title. The remainder of such proceeds payable under this title,".

SEC. 604. Section 3 of title IV of such Act, as amended, is amended by adding at the end thereof the following new subsection:

Mounted equipment.
Fees.

"(e) Notwithstanding the provisions of this Act, special equipment mounted on a motor vehicle or trailer and not used primarily for the transportation of persons or property shall be taxed as tangible personal property as provided by law. For the purpose of determining the fees authorized by clause 1 of class B and class C of subsection (b) of this section, the weight of special equipment taxed in accordance with the provisions of this subsection (e) shall be excluded in computing the weight of the vehicle or trailer on which it is mounted."

Personal property taxes.

SEC. 605. Paragraph ten of section six 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 thirtieth, nineteen hundred and three, and for other purposes", approved July 1, 1902 (32 Stat. 620), as amended (sec. 47-1208, D. C. Code, 1951 edition), is amended by adding at the end of said paragraph the following:

Exemption.
50 Stat. 679.
Exception.

"Fifth. Any motor vehicle or trailer registered in accordance with the provisions of title IV of the District of Columbia Revenue Act of 1937, as amended (title 40, ch. 1, D. C. Code, 1951 edition), and not comprising any part of the stock in trade of a merchant: *Provided*, That any motor vehicle or trailer comprising all or part of the stock in trade of any merchant shall continue to be taxed as provided by law: *Provided further*, That special equipment mounted on a motor vehicle or trailer and not used primarily for the transportation of persons or property shall be taxed as tangible personal property as provided by law."

Payment.

SEC. 606. Section 5 of the Act approved July 3, 1926 (44 Stat. 833), as amended (sec. 47-1209, D. C. Code, 1951 edition), is amended by striking "excepting the tax on motor vehicles as herein provided,".

Returns.

SEC. 607. Section 6 of the Act approved July 3, 1926 (44 Stat. 833), as amended (sec. 47-1206, D. C. Code, 1951 edition), is amended by striking "other than automobiles".

Repeals.

SEC. 608. Section 3 of the Act approved February 18, 1929 (45 Stat. 1226), as amended (sec. 47-1210, D. C. Code, 1951 edition), is hereby repealed.

SEC. 609. Section 4 of title IV of the Act approved July 26, 1939 (53 Stat. 1108; sec. 47-1211, D. C. Code, 1951 edition), is hereby repealed.

Effective date.

SEC. 610. This title shall become effective on and after the 1st day of April following the enactment of this Act by ninety days or more.

TITLE VII—FEDERAL PAYMENT OF PART OF THE COST OF MAINTAINING AND OPERATING THE DISTRICT OF COLUMBIA

Annual payment by U. S.

Article VI of the District of Columbia Revenue Act of 1947, approved July 16, 1947 (61 Stat. 361), as amended (sec. 47–2501a, D. C. Code, 1951 edition), is amended by inserting "SECTION 1." at the beginning of such article, and by adding at the end thereof the following new section:

Appropriation.

"SEC. 2. (a) For the fiscal year ending June 30, 1955, and for each fiscal year thereafter there is hereby authorized to be appropriated, in addition to the sums appropriated under section 1 of this article, an annual payment by the United States toward defraying the expenses of the government of the District of Columbia in the sum of $9,000,000: *Provided*, That so much of the aggregate annual payments by the United States appropriated under this article to the credit of the General Fund as is in excess of $13,000,000 shall be available for capital outlay only, and then on a cumulative total basis only to the extent of not more than 50 per centum of the cumulative total of capital outlay appropriations payable from such general fund which becomes available for expenditure on or after July 1, 1954.

Deficiency appropriation.

"(b) If in any fiscal year or years a deficiency exists between the amount appropriated and the amount of $20,000,000 authorized by this article to be appropriated, additional appropriations are hereby authorized for subsequent fiscal years to pay such deficiency or deficiencies.

General Fund.

"(c) The payments authorized by this section shall be credited to the General Fund of the District of Columbia."

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

SEC. 801. Subsection (a) of section 23 of the District of Columbia Alcoholic Beverage Control Act, approved January 24, 1934 (48 Stat. 319, 332), as amended (sec. 25–124, D. C. Code 1951), is further amended to read as follows:

Wine, champagne and spirits tax.

"SEC. 23. (a) There shall be levied, collected, and paid on all of the following-named beverages manufactured by a holder of a manufacturer's license and on all of the said beverages imported or brought into the District by a holder of a wholesaler's license, except beverages as may be sold to a dealer licensed under the laws of any State or Territory of the United States and not licensed under this Act, and on all beverages imported or brought into the District by a holder of a retailer's license, a tax at the following rates to be paid by the licensee in the manner hereinafter provided: (1) a tax of 20 cents on every wine-gallon of wine containing more than 14 per centum of alcohol by volume, except champagne or sparkling wine or any wine artificially carbonated, and a proportionate tax at a like rate on all fractional parts of such gallon; (2) a tax of 30 cents on every wine-gallon of champagne or sparkling wine or any wine artificially carbonated, and a proportionate tax at a like rate on all fractional parts of such gallon; (3) a tax of $1 on every wine-gallon of spirits and a proportionate tax at a like rate on all fractional parts of such gallon; (4) and a tax of $1.25 on every wine-gallon of alcohol and a proportionate tax at a like rate on all fractional parts of such gallon."

Retailer.

SEC. 802. Within ten days after the effective date of this title, every holder of a retailer's license under said District of Columbia Alcoholic Beverage Control Act shall file with the Alcoholic Beverage Control Board a sworn statement on a form to be prescribed by the Commissioners showing the number of each kind and denomination of stamps denoting the payment of beverage taxes held or possessed by such licensee or anyone for him on the day on which this title becomes effective, or on the following day if the effective date be a Sunday, other than stamps affixed to the containers of beverages manufactured in or imported into the District prior to the effective date of this title, and shall, within fifteen days after the effective date of his title, pay to the Collector of Taxes, the difference between the amount of tax represented by such stamps at the time of purchase from the Collector of Taxes and the amount of tax imposed by the Alcoholic Beverage Control Act as amended by this title, represented by such stamps.

Payment.

D. C. Code 25-101.

Manufacturer or wholesaler.

SEC. 803. Within ten days after the effective date of this title, every holder of a manufacturer's license, class A, and every holder of a wholesaler's license under the District of Columbia Alcoholic Beverage Control Act shall file with the Alcoholic Beverage Control Board a sworn statement on a form prescribed by the Commissioners showing the amount and kind of all beverages, except (1) beer, (2) wine containing 14 per centum or less of alcohol by volume other than champagne and wine artificially carbonated, and (3) beverages upon which required stamps have been affixed, held, or possessed by him in the District at the beginning of the day this title becomes effective and shall state the number of each kind and denomination of stamps necessary for the stamping of such beverages so held or possessed. Every such licensee, within ten days after the effective date of this title, shall also file with the Alcoholic Beverage Control Board a sworn statement on a form to be prescribed by the Commissioners showing the number of each kind and denomination of stamps denoting the payment of beverage taxes (other than stamps denoting the payment of beverage taxes on alcohol and other than stamps affixed to the containers of beverages manufactured in or imported into the District prior to the effective date of this title) held or possessed by such licensee or anyone for him at the beginning of the day on which title becomes effective. Every such licensee shall within fifteen days after the effective date of this title pay to the Collector of Taxes for all stamps not necessary for the stamping of beverages shown on the sworn statement hereinbefore required to be filed with the Alcoholic Beverage Control Board the difference between the amount of tax represented by such stamps at the time of purchase from the Collector of Taxes and the amount of tax imposed by the Alcoholic Beverage Control Act, as amended by this title, represented by such stamps. Should the number of any kind of denomination of stamps so held by a licensee be less than the number necessary for the stamping of the beverages shown on said sworn statement, the Collector of Taxes is authorized and directed to sell to such licensee, at the rates prescribed for such stamps prior to the effective date of this title, such stamps as may be necessary for the stamping of such beverages. In the event any of the beverages shown on said sworn statement are sold to a dealer licensed under the laws of any State or Territory of the United States and not licensed under the Alcoholic Beverage Control Act, such sale shall, within ten days thereafter, be reported to the Alcoholic Beverage Control Board and within said ten days such licensee shall pay to the Collector of Taxes on all stamps held by him for the stamping of such beverages the difference between the amount of tax

Payment.

represented by such stamps at the time of purchase from the Collector of Taxes and the amount of tax imposed by the Alcoholic Beverage Control Act, as amended by this title, represented by such stamps.

Beer tax.
63 Stat. 136.

SEC. 804. Subsection (a) of section 40 of said Act, as amended (sec. 25–138, D. C. Code 1951), is hereby further amended by striking out "$1" and inserting in lieu thereof "$1.25".

Violation.

SEC. 805. Any violation of the provisions of this title shall constitute a violation under the Alcoholic Beverage Control Act and regulations promulgated pursuant thereto.

Effective date.

SEC. 806. The provisions of this title shall become effective on the day following the approval of this Act.

TITLE IX—AMENDMENTS TO THE DISTRICT OF COLUMBIA CIGARETTE TAX ACT

Tax rate.
63 Stat. 137.

SEC. 901. Subsection (a) of section 603 of the District of Columbia Cigarette Tax Act (63 Stat. 136, ch. 146, title VI, sec. 47–2802, D. C. Code 1951), is amended by striking out the figure and word "1 cent" and inserting in lieu thereof the figure and word "2 cents".

Cigarette tax payment.

SEC. 902. Within ten days after the effective date of this title, every holder of a wholesaler's, retailer's, or vending machine operator's license under said Act shall file with the Collector of Taxes a sworn statement on a form to be prescribed by the Commissioners showing the number of each kind of stamps denoting payment of cigarette taxes affixed to packages of cigarettes held or possessed by such licensee or anyone for him at the beginning of the day on which this title becomes effective, and shall, within fifteen days after the effective date of this title, pay to the Collector of Taxes the difference between the amount of tax represented by such stamps and the amount of tax imposed by the District of Columbia Cigarette Tax Act as amended by this title.

SEC. 903. Within ten days after the effective date of this title, every holder of a wholesaler's, retailer's, or vending machine operator's license under said Act shall file with the Collector of Taxes a sworn statement on a form to be prescribed by the Commissioners showing the number of each kind of stamps held or possessed by such licensee or anyone for him which were not affixed to packages of cigarettes at the beginning of the day on which this title becomes effective, and shall, within fifteen days after the effective date of this title, surrender such stamps to the Collector of Taxes. The Collector of Taxes shall credit the amount of tax represented by the stamps surrendered against new stamps purchased by such licensees. In lieu of the credit allowed for surrendering stamps as provided in this section, the licensee shall be entitled to a refund of the amount of tax represented by the stamps surrendered as an overpayment of tax in the same manner and to the same extent as provided in section 4 of the Act of July 10, 1952 (66 Stat. 543, 546, ch. 649): *Provided*, That the requirement that the amount of refund shall not exceed the portion of tax paid during the two years immediately preceding the filing of the claim for refund shall not be applicable.

Overpayment refund.

Violation.
D. C. Code 47-2801 note.

SEC. 904. Any violation of the provisions of this title shall constitute a violation under the District of Columbia Cigarette Tax Act and regulations promulgated pursuant thereto.

Effective date.

SEC. 905. The provisions of this title shall become effective on the first day of the first month succeeding the thirtieth day after the approval of this Act.

TITLE X—AMENDMENTS TO PERSONAL PROPERTY TAX LAW

Exemptions.

SEC. 1001. Subparagraph numbered "Second" of paragraph numbered 10 of section 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 thirtieth, nineteen hundred and three, and for other purposes", approved July 1, 1902 (32 Stat. 590, 620, ch. 1352), as amended (sec. 47–1208, D. C. Code 1951), is amended to read as follows:

Household belongings.

"Second. Libraries of nonprofit organizations and household belongings located in any dwelling house or other place of abode, or in storage, and boats (to the extent of the first $1,000 of their value), not held for sale or rent and not held for use or used in any trade or business. For the purposes of this section, the words 'household belongings' shall include all libraries, schoolbooks, wearing apparel, family portraits, pictures, furniture, furnishings, rugs, silverware, china, glassware, musical instruments, radios, television sets, refrigerators, food, photographic equipment, bicycles, tools, clocks, watches, jewelry, and other articles of personal adornment, and other tangible personal property (excluding automobiles and other motor vehicles) ordinarily kept and used or held for use by the occupant of any dwelling house or other place of abode for the ordinary purposes of life. For the purposes of this section, the words 'trade or business' shall include the engaging in or carrying on of any trade, business, profession, vocation, calling, rental of property, commercial activity, and any other activity carried on or engaged in for livelihood or profit."

Repeal.

D. C. Code 47-1208.

SEC. 1002. Subparagraphs numbered "Third" and "Fourth" of paragraph numbered 10 of section 6 of said Act, as amended, are hereby repealed.

32 Stat. 617.

Assessment forms.

SEC. 1003. The fourth subparagraph of the first paragraph of section 6 of said Act, as amended (sec. 47–1203, D. C. Code 1951), is amended as follows:

(a) By striking so much of the first sentence as reads "together with the rate of tax prescribed,";

(b) By striking the words "an affidavit" where they appear in the first sentence and inserting in lieu thereof the words "a form";

(c) By striking therefrom so much as reads "and make and sign an affidavit to the truth thereof, as aforesaid, before the assessor or one of the other members of the said board of personal-tax appraisers, and the members of the said board are hereby authorized to administer such and all oaths in connection with their duties as assessor and appraisers without charge, or before any person authorized by law to administer oaths; and the address in the District of Columbia of the person, corporation, or company making affidavit shall in each case be given below his, its, or their signature," and inserting in lieu thereof the following: "which statement shall also contain, or be verified by, a written declaration that it is made under the penalties of perjury, such declaration to be signed by, and over the address in the District of Columbia of, said person, association, corporation, firm, company, executor, administrator, guardian, or trustee making the statement required hereby,";

(d) By striking the word "sworn" in the second proviso; and

(e) By striking the word "affidavit" in the third proviso and inserting in lieu thereof the word "statement".

Effective date.

SEC. 1004. The provisions of this title shall become effective on July 1 next following the date of approval of this Act.

TITLE XI—INCREASE IN MOTOR-VEHICLE FUEL TAX

SEC. 1101. The first sentence of 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; title 47, ch. 19, D. C. Code, 1951), as amended, is amended by striking the figure "5" and inserting in lieu thereof the figure "6".

66 Stat. 100.
D. C. Code 47-1901.

SEC. 1102. Section 14 of said Act is amended by striking the figure "5" and inserting in lieu thereof the figure "6".

66 Stat. 100.
D. C. Code 47-1912.

SEC. 1103. This title shall become effective on the first day of the first month following approval of this Act.

Effective date.

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

SEC. 1201. Section 3 of title VI of the District of Columbia Income and Franchise Tax Act of 1947 (61 Stat. 331, 344, ch. 258), as amended (sec. 47-1567b, D. C. Code, 1951), is amended as follows:

Income tax increase.

63 Stat. 132.

(a) By striking the words "One and one-half per centum" and inserting in lieu thereof the words "Two and one-half per centum";

First $5000.

(b) By striking the words "Two per centum" and inserting in lieu thereof the words "Three per centum";

Next $5000.

(c) By striking the words "Two and one-half per centum" and inserting in lieu thereof the words "Three and one-half per centum"; and

Next $5000.

(d) By striking the words "Three per centum" and inserting in lieu thereof the words "Four per centum".

Excess of $15,000.

SEC. 1202. The provisions of this title shall be applicable to taxable years beginning after December 31, 1953.

Effective date.

TITLE XIII—AMENDMENTS TO DISTRICT OF COLUMBIA SALES TAX ACT AND DISTRICT OF COLUMBIA USE TAX ACT

SEC. 1301. Section 107 of the District of Columbia Sales Tax Act (63 Stat. 112, ch. 146; paragraph 7 of sec. 47-2601 D. C. Code, 1951 edition) is amended by striking "bottled" preceding "soft drinks"; by striking "when used for household consumption" after "ice"; and by changing the proviso to read: "*Provided, however*, That the word 'food' shall not include spirituous or malt liquors and beer."

Definitions.

SEC. 1302. Subsection (a) (1) of section 114 of said District of Columbia Sales Tax Act (paragraph 14 (a) (1) of sec. 47-2601, D. C. Code 1951 edition) is amended to read as follows:

"(1) The sale of any meals, food or drink or other like tangible personal property for a consideration."

SEC. 1303. Section 125 of said District of Columbia Sales Tax Act (sec. 47-2602, D. C. Code 1951 edition) is amended by changing the period at the end of the section to a colon and adding the following: "*Provided*, That the rate of tax with respect to sales of food for human consumption off the premises where such food is sold shall be 1 per centum of the gross receipts from such sales, and that the rate of tax with respect to sales or charges for any room or rooms, lodgings, or accommodations, furnished to transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients shall be 3 per centum of the gross receipts from such sales."

Gross sales tax.

Food consumed off premises.

Transients' lodgings, etc.

Vendors' reimbursement.
Rates.

SEC. 1304. Subsections (a), (b), and (c) of section 127 of said District of Columbia Sales Tax Act (sec. 47–2604, D. C. Code, 1951 edition) are amended to read as follows:

General sales.

"(a) On each sale, other than sales of food for human consumption off the premises where such food is sold, and other than sales or charges for rooms, lodgings, or accommodations furnished to transients, where the sales price is from 14 cents to 63 cents, both inclusive, 1 cent; on each such sale where the sales price is from 64 cents to $1.13, both inclusive, 2 cents; and on each 50 cents of sales price or fraction thereof of such sale in excess of $1.13, 1 cent.

Food consumed off premises.

"(b) On each sale of food for human consumption off the premises where such food is sold where the sales price is from 28 cents to $1.27, both inclusive, 1 cent; on each such sale where the sales price is from $1.28 to $2.27, both inclusive, 2 cents; and on each $1 of sales price or fraction thereof of such sale in excess of $2.27, 1 cent.

Transients' lodgings, etc.

"(c) On each sale or charge for rooms, lodgings, or accommodations, furnished to transients, 3 per centum of the sales price."

Exemptions.

SEC. 1305. Subsection (a) of section 128 of said District of Columbia Sales Tax Act (sec. 47–2605, D. C. Code, 1951 edition) is amended to read as follows:

"(a) Sales to the United States or the District or any instrumentality thereof except sales to national banks and Federal savings and loan associations."

Subsection (d) (1) of said section 128 is repealed.

Subsection (d) (2) of said section 128 is amended by striking "$1.25" wherever it appears and inserting in lieu thereof "50 cents".

Use tax.
63 Stat. 124.

SEC. 1306. Subsection (a) of section 201 of the District of Columbia Use Tax Act (66 Stat. 124, ch. 146; paragraph 1 (a) of sec. 47–2701, D. C. Code, 1951 edition) is amended by adding at the end thereof the following:

"Retail sale".

"(5) The sale of any meals, food or drink, or other like tangible personal property for a consideration."

63 Stat. 126.

SEC. 1307. Section 212 of said District of Columbia Use Tax Act (sec. 47–2702, D. C. Code, 1951 edition) is amended by changing the period at the end of the section to a comma and adding the following: "except that the rate of tax with respect to sales of food for human consumption off the premises where such food is sold shall be 1 per centum of the sales price of such sales.".

Rate.

Payment.
63 Stat. 127.

SEC. 1308. Section 215 of said District of Columbia Use Tax Act (sec. 47–2705, D. C. Code, 1951 edition) is amended by striking "2 per centum of the total" and inserting in lieu thereof "a tax at the rates provided in section 125 of title I of this Act on the".

Effective date.

SEC. 1309. The provisions of this title shall become effective on and after the first day of the first month succeeding the sixtieth day after the approval of this Act.

TITLE XIV—AMENDMENTS TO GROSS RECEIPTS AND MILEAGE TAXES ON TRANSPORTATION COMPANIES

SEC. 1401. Paragraph numbered 5 of section 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 thirtieth, nineteen hundred and three, and for other purposes", approved July 1, 1902 (32 Stat. 590, 619, ch. 1352), as amended (sec. 47–1701, D. C. Code, 1951), is amended by striking out the second and third sentences and inserting in lieu thereof the following: "And in addition thereto the real estate owned by each national or other incorporated bank, and each trust, gas, electric-lighting, and telephone

company in the District of Columbia shall be taxed as other real estate in said District. Each company operating a street railroad or both a street railroad and bus services in the District of Columbia shall pay 2 per centum per annum on their gross receipts: *Provided*, That any such company operating both a street railroad and bus services shall pay the vehicle-mileage tax for the period beginning with the first day of November and ending with the last day of June of the year next preceding the effective date of this amendatory sentence and shall be allowed a credit for any vehicle-mileage tax paid in advance for the four-month period beginning with the first day of July of the year next succeeding the effective date of this amendatory sentence. Each gas, electric-lighting, and telephone company, and each company operating a street railroad or both a street railroad and bus services in the District of Columbia, shall pay, in addition to the taxes herein mentioned, the franchise tax imposed by the District of Columbia Income and Franchise Tax Act of 1947 (61 Stat. 331, ch. 258), as amended (ch. 15, title 47, D. C. Code, 1951), and the tax imposed upon stock in trade of dealers in general merchandise under paragraph numbered 2 of section 6 of said Act approved July 1, 1902 (32 Stat. 590, 618, ch. 1352), as amended."

D. C. Code 47-1207.

Public vehicles. License requirement.

47 Stat. 555.

SEC. 1402. Subparagraph (b) of paragraph 31 of section 7 of the Act approved July 1, 1902 (32 Stat. 590, 622), as amended (sec. 47-2331 (b), D. C. Code, 1951 edition), is amended (a) by striking the period at the end of the first sentence thereof and adding the following: "*Provided*, That the provisions of this subparagraph shall not apply to companies operating both street railroad and bus services in the District of Columbia which pay taxes to the District of Columbia on their gross receipts: *Provided further*, That nothing contained in the preceding proviso shall be construed to require such companies to comply with the provisions of the Act approved June 29, 1938 (52 Stat. 1233; sec. 44-301, D. C. Code, 1951 edition)."; (b) by striking from the third sentence thereof "franchise,"; and (c) by striking from the third sentence thereof "eight-tenths of 1 cent for each vehicle-mile" and inserting in lieu thereof "1 cent for each vehicle-mile".

Exception.

Mileage tax.

SEC. 1403. The first section of this title shall become effective on the 1st day of July 1954. The second section of this title shall become effective on the 1st day of November 1954.

Effective dates.

TITLE XV—MINIMUM RATE OF TAXATION ON REAL PROPERTY

SEC. 1501. For each fiscal year after approval of this Act the rate of taxation on real property in the District of Columbia shall not be less than 2.20 per centum on the assessed value of such property.

TITLE XVI—COLLECTION OF TAXES BY DISTRAINT AND JEOPARDY ASSESSMENTS

SEC. 1601. In addition to any other methods or devices or both provided by law or regulation for the collection of various taxes (except real property taxes) due the District, any tax imposed by any law applicable to District taxes, and penalties and interest thereon, when such tax has become due and payable, may be collected in the manner provided by law for the collection of taxes due the District on personal property in force at the time of such collection; and liens for all such taxes, penalties, and interest may be acquired in the same manner that liens for personal property taxes are acquired.

SEC. 1602. If the assessing authority of the District believes that the collection of any tax imposed by any law applicable to the District Government (except real property taxes) will be jeopardized by delay, the assessing authority shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all the interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest, shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the Collector of Taxes for the District for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful. For the purposes of this section the word "assessing authority" means the Assessor, the Board of Personal Tax Appraisers or any member thereof, and any other official or officials of the District, or their duly authorized representatives, having the duty to assess District taxes.

Applicability.

SEC. 1603. This title shall be applicable with respect to taxes assessed within three years prior to the date of the approval of this Act.

TITLE XVII—GENERAL PROVISIONS

SEC. 1701. REGULATIONS.—The Commissioners are authorized to make rules and regulations to carry out the provisions of this Act.

SEC. 1702. SEPARABILITY CLAUSE.—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.

Approved May 18, 1954.

Public Law 365 CHAPTER 222

May 25, 1954
[S. 2305]

AN ACT

To promote safe driving, to eliminate the reckless and financially irresponsible driver from the highways, and to provide for the giving of security and proof of financial responsibility by persons driving or owning vehicles of a type subject to registration under the laws of the District of Columbia.

Motor Vehicle Safety Responsibility Act of the District of Columbia.

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 "Motor Vehicle Safety Responsibility Act of the District of Columbia."

ARTICLE I

WORDS AND PHRASES DEFINED

SEC. 2. DEFINITIONS.—The following words and phrases used in this Act shall, for the purpose of this Act, have the meanings respectively ascribed to them in this article except in those instances where the context clearly indicates a different meaning.

(a) COMMISSIONERS.—The Board of Commissioners of the District of Columbia, or their designated agent or agents.

(b) DRIVER OR OPERATOR.—Every person who drives or is in actual physical control of a motor vehicle upon a public highway or who is exercising control over or steering a vehicle being pushed or towed by a motor vehicle upon a public highway.

(c) LICENSE.—Any operator's permit or any other license or permit to operate a motor vehicle issued under the laws of the District of Columbia including—