A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend section 47-2005 of the District of Columbia Code to provide for a sales tax holiday for certain school items beginning each year on the first Friday in August and ending at 11:59 p.m., the following Sunday.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Back-to-School Sales Tax Holiday Amendment Act of 2017”.

Sec. 2. Section 47-2005 of the District of Columbia Code is amended by adding a new paragraph (40) to read as follows:

“(40)(A) There shall be a tax holiday running from 12 A.M., on the last Friday in August through 11:59 P.M., the following Sunday on the following items: school supplies selling for $20 or less per item; clothing, footwear, and certain accessories selling for $100 or less per item; and
personal computers and computer-related accessories purchased for noncommercial home or personal use selling for $750 or less per item.

(B) Within one year of the expiration of the back-to-school sales tax holiday, the Office of Tax and Revenue shall submit a report on the operations of the back-to-school sales tax holiday to the Mayor and the Council.”.

Sec. 3. Sunset.

This act shall expire three years after its effective date.

Sec. 4. Fiscal impact statement.


Sec. 5. 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.