

AN ACT

20-81

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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To amend section 47-2005 of the District of Columbia Official Code to provide an exemption from sales and use taxes imposed on the purchase or lease of a commercial trash compactor purchased or leased during a specified exemption period; and to establish a grant program to assist a business with the cost to purchase or lease a commercial trash compactor.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Trash Compactor Tax Incentive Amendment Act of 2014”.

TITLE I. SALES TAX HOLIDAY—TRASH COMPACTORS

Sec. 101. Section 47-2005 of the District of Columbia Official Code is amended as follows:

(a) Paragraph (35) is amended by striking the word “and” at the end.

(b) Paragraph (36) is amended by striking the period and inserting the phrase “; and” in its place.

(c) A new paragraph (37) is added to read as follows:

“(37)(A) Sales of commercial trash compactors during the exemption period, including delivery or installation charges that are billed by the seller to the purchaser as part of the total sales price.

“(B) For the purposes of this paragraph, the term:

“(i) “Exemption period” means the 120-day period following the applicability of Title I of the Trash Compactor Tax Incentive Amendment Act of 2014, passed on 2nd reading on December 2, 2014 (Enrolled version of Bill 20-81).

“(ii) “Commercial trash compactor” means a structure used by businesses to collect and compact bulk trash and other waste that is energy efficient and reduces the likelihood of accidental pollution through spills or wind-blown debris.”.

TITLE II. TRASH COMPACTOR GRANT PROGRAM

Sec. 201. Definitions.

For the purposes of this title, the term:

(1) “Business” means a single enterprise or a consortium of enterprises set up for the common purpose of acquiring a commercial trash compactor for the use of each enterprise in the consortium.

(2) “Commercial trash compactor” means a structure used by businesses to collect and compact bulk trash and other waste that is energy efficient and reduces the likelihood of accidental pollution through spills or wind-blown debris.

(3) “CTC program” means the commercial trash compactor acquisition grant program established by section 202.

(4) “Grant Administration Act” means the Grant Administration Act of 2013, effective December 24, 2012 (D.C. Law 20-61; D.C. Official Code § 1-328.11 *et seq.*).

(5) “Grantee” means a business that meets the criteria and standards established for the CTC program, as required by section 1094 of the Grant Administration Act and receives a grant pursuant to this title.

(6) “Grantor” means the Mayor or the Mayor’s delegate, including a District agency, board, commission, instrumentality, or other program, or an individual within such an entity.

Sec. 202. Commercial trash compactor acquisition grant program.

(a)(1) There is established a commercial trash compactor acquisition grant program to financially assist a business in the acquisition through purchase or lease of a commercial trash compactor.

(2) The CTC program shall be administered by the Mayor pursuant to the Grant Administration Act; provided, that, notwithstanding section 1095(1) of the Grant Administration Act, the CTC program grant application process may be established with an open-ended closing, allowing a business to apply for a grant and for the grantor, subject to subsection (b)(1) of this section, to approve a grant at any time, in accordance with rules issued pursuant to this title or the notice established pursuant to section 1094(c) of the Grant Administration Act.

(b)(1)(A) A grant shall be awarded in priority order of receipt of the grant application to the extent that the funds allocated for this purpose in an approved annual budget and financial plan or available pursuant to subparagraph (B) of this paragraph are sufficient to allow the grant.

(B) Funds allocated for the CTC program shall not exceed \$2 million per fiscal year.

(2) Notwithstanding the provisions of § 47-368.06, grants that may be awarded pursuant to this title may include grants that the Mayor or an agency receives through an intra-District transfer, a memorandum of understanding, or a reprogramming from an agency lacking grant-making authority.

(c) Subject to subsection (b)(1) of this section, the grantor shall award a grantee a grant in an amount:

(1) Not to exceed \$9,000 toward the leasing of an commercial trash compactor; the amount to be based on terms and length of time of the lease; or

(2) Not to exceed \$13,500 for the purchase of a commercial trash compactor.

(d) The Chief Financial Officer may audit the accounts of a business receiving a CTC program grant up to 3 years following the issuance of the grant.

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Sec. 203. Rules.

The Mayor, pursuant to Title I of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 *et seq.*), may issue rules to implement the provisions of this title.

TITLE III. GENERAL PROVISIONS

Sec. 301. Applicability.

(a)(1) Title I of this act shall apply for the tax year in which its fiscal effect has been included in an approved budget and financial plan.

(2) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in an approved budget and financial plan, and provide notice to the Budget Director of the Council of the certification.

(3)(A) The Budget Director shall cause the notice of the certification to be published in the District of Columbia Register.

(B) The date of publication of the notice of the certification shall not affect the applicability of this title.

(b)(1) Title II of this act shall apply for the tax year in which its fiscal effect has been included in an approved budget and financial plan.

(2) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in an approved budget and financial plan, and provide notice to the Budget Director of the Council of the certification.

(3)(A) The Budget Director shall cause the notice of the certification to be published in the District of Columbia Register.

(B) The date of publication of the notice of the certification shall not affect the applicability of this title.

Sec. 302. 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. 303. 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.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia