

## DISTRICT OF COLUMBIA GASOLINE TAX

APRIL 8, 1924,—Ordered to be printed

Mr. ZIHLMAN, from the committee of conference, submitted the following

### CONFERENCE REPORT

[To accompany H. R. 655]

The committee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 655) to provide for a tax on motor-vehicle fuels sold within the District of Columbia and for other purposes, having met, after full and free conference have agreed to recommend and do recommend to their respective Houses as follows:

That the House recede from its disagreements to the amendments of the Senate numbered 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 48, 49, 50, 51, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, and 67, and agree to the same.

Amendment numbered 1:

That the House recede from its disagreement to the amendment of the Senate numbered 1, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the amendment insert the following:

*That a tax of 2 cents per gallon on all motor-vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer, or used by him in a motor vehicle operated for hire or for commercial purposes, shall be levied, collected, and paid in the manner hereinafter provided. The proceeds of the tax, except as provided in section 10, shall be paid into the Treasury of the United States entirely to the credit of the District of Columbia and shall be available for appropriation by the Congress exclusively for road and street improvement and repair.*

Amendment numbered 47:

That the House recede from its disagreement to the amendment of the Senate numbered 47, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the amendment insert the following:

*Such refunds shall be made by check by the collector of taxes from moneys paid for taxes on motor-vehicle fuels and retained on deposit as hereinafter in this section provided. For the purpose of such refunds the collector of taxes is authorized at all times to retain in a special fund on deposit in a Government depository moneys paid him for such taxes, the total amount so retained on deposit not to exceed \$1,000 at any one time. Applications*

Amendment numbered 52:

That the House recede from its disagreement to the amendment of the Senate numbered 52, and agrees to the same with an amendment that retains the language of the Senate amendment but adds the subdivision letter "(a)" after the section number of the section containing the Senate amendment.

Amendment numbered 66:

That the House recede from its disagreement to the amendment of the Senate numbered 66, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the amendment insert the following:

*Sec. 17. (a) That the provisions of this Act relating to the tax on motor-vehicle fuels shall take effect 30 days after the enactment of this Act.*

*(b) The provisions of this Act relating to the registration tax on motor vehicles shall take effect January 1, 1925; and the provisions of the twenty-ninth paragraph under the heading "Contingent and Miscellaneous Expenses" in the District of Columbia Appropriation Act for the fiscal year 1918, except the third, fourth, and fifth provisions thereof, are repealed.*

*(c) Any violation of any provision of law or regulation issued thereunder which is repealed by this Act, and any liability arising under such provisions or regulations may, if the violation occurred or the liability arose prior to such repeal, be prosecuted or enforced to the same extent as if this Act had not been enacted.*

*(d) Nothing in this Act shall be construed as affecting the application to motor vehicles of the personal property tax in force at the time of the enactment of this Act, which personal property tax shall continue to be levied, assessed, and collected on motor vehicles.*

F. N. ZIHLMAN,  
FLORIAN LAMPERT,  
THOMAS L. BLANTON,

*Managers on the part of the House.*

L. HEISLER BALL,  
W. L. JONES,  
WILLIAM H. KING,

*Managers on the part of the Senate.*

## STATEMENT OF THE MANAGERS ON THE PART OF THE HOUSE

The managers on the part of the House at the conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 655) to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes, submit the following written statement explaining the effect of the action agreed on by the conference committee and submitted in the accompanying conference report, as to each of said amendments, namely:

Amendment No. 1: The House bill contained five distinct propositions: (1) A tax of 15 cents per horsepower on all motor vehicles registered; (2) a tax of 2 cents per gallon on all motor-vehicle fuel sold, the proceeds of the tax to be paid into the Treasury of the United States entirely to the credit of the District of Columbia to be available for appropriation exclusively for road and street improvement and repair without contribution by the United States on the 60-40 basis; (3) a provision that actual residents of any State which grants motor-vehicle privileges to actual residents of the District are granted like privileges while using the roads of the District of Columbia; (4) a provision that no tax other than the registration fee and the gas tax should be imposed upon motor vehicles in the District of Columbia, and (5) that the act should not take effect until the State of Maryland agrees to grant free use of its highways to District of Columbia motor vehicles, to the same extent that similar privileges are granted to Maryland residents by the District of Columbia.

The Senate amendment provides a tax of 2 cents a gallon on all motor-vehicle fuels in the District of Columbia sold or otherwise disposed of by an importer or used by him in a motor vehicle operated for hire or for commercial purposes.

The House recedes from its disagreement with the Senate amendment and agrees to same with an amendment which adopts the language of the gasoline tax provided in the Senate amendment, but provides that the proceeds of the tax shall be paid into the Treasury of the United States entirely to the credit of the District of Columbia to be available for appropriation exclusively for road and street improvement and repair and that such appropriations when made shall be matched on the prevailing 60-40 or other basis.

The House provision for registration fee of 15 cents per horsepower is omitted and in lieu thereof the House recedes from its disagreement with Senate amendment No. 53 which provides for an annual registration fee of \$1 for each calendar year. The House provision as to reciprocity is omitted and in lieu thereof the House recedes from its disagreement with Senate amendment No. 66 with

an amendment which provides for the retention of the existing law upon the subject which bases reciprocity upon legal and not actual residence. The House provision for the removal of all taxes except the taxes imposed by the act is omitted. This leaves motor vehicles subject to the existing personal property tax. The House provision making the operation of the act dependent upon an agreement with the State of Maryland is omitted.

Amendment No. 5: The House bill provided that the term "dealer" should be defined to include any person, firm, or corporation that imports for sale or disposition, or distribution for commercial purposes, or use in public vehicles, into the District of Columbia, gasoline and other fuels, and also refiners, manufacturers, and compounders of motor-vehicle fuels. The Senate amendment used the more descriptive term "importer" and condensed the House language by making use of the definitions of "motor-vehicle fuel" and "person." The Senate amendment also makes consistent the language used in amendment No. 1 and in this amendment. The House recedes.

Amendment No. 6: The House bill provides for a statement of motor-vehicle fuels sold, to be rendered to the assessor on the last day of each calendar month, and also provides for the imposition of the gasoline tax. The Senate amendment strikes out the House provision, inasmuch as the first portion of the House provision is covered by section 4 of the bill as amended by the Senate and the remainder of the House provision is duplicated in sections 1 and 6 of the bill. The House recedes.

Amendment No. 28: The Senate provision provides that the gasoline-tax proceeds shall be covered into the Treasury of the United States to the credit of the District as provided in section 1, and that the collector of taxes may retain on hand for refund \$1,000 from such proceeds. The Senate strikes out the House provision, inasmuch as the first portion of the House provision is covered by amendment No. 1, and the remainder of the House provision is covered by amendment No. 47.

Amendments Nos. 45 and 47: The House bill provided for refunds to the consumer of taxes paid upon motor-vehicle fuel if the fuel is to be used for certain exempt purposes. The Senate amendments provide that inasmuch as the tax is passed on by the importer to the consumer the refund is made to the consumer despite the fact that the tax is paid by the importer. The Senate amendment further provides for the retention of gasoline tax moneys by the collector of taxes in the amount of \$1,000 for the purpose of making refunds. The House recedes from its disagreement to amendment No. 45 and recedes from its disagreement to amendment No. 47 with an amendment that adds to the Senate amendment the requirement that the moneys retained for refunds shall be placed in a special fund in a Government depository and the payments from the fund shall be made by check.

Amendments Nos. 51 and 52: The House bill provides for criminal penalties for false statements in connection with the sale or use of motor-vehicle fuels, for failure to file certificates under section 3, report the gasoline sold, render certain invoices, and make pay-

ment of the gasoline tax, and other matters. The Senate amendment extends the criminal penalties to refusal and obstruction of inspection of records, and provides a civil penalty for failure to pay the tax. The House recedes from its disagreement to amendment No. 51 and also from its disagreement to amendment No. 52 with an amendment that retains the language of the Senate amendment No. 52 but adds the subdivision letter "(a)" after the section number of the section containing the Senate amendment.

Amendment No. 53: The Senate amendment adds a provision for a registration fee of \$1 per calendar year. The amendment is in substitution for the provision of the House bill in amendment No. 1 providing for a registration fee of 15 cents per horsepower. The House recedes.

Amendments Nos. 55 and 56: The Senate amendment adds new provisions providing for the collection and disposition of the registration fees. The House bill omitted any provisions on the subject. The House recedes.

Amendment No. 58: The Senate amendment extends the provisions of the District traffic laws to operators of Government vehicles. The House bill contained no provision upon the subject; and the House recedes.

Amendments Nos. 60 and 61: The Senate amendments provide for prosecutions of violations of regulations prescribed in the act and for the institution by the corporation counsel of suits for collecting penalties and unpaid taxes. The House bill had no provision upon the subject; and the House recedes.

Amendment No. 62: The House bill provides for pro rata refunds during the current year of existing registration fees. The Senate strikes out the House provision, and in amendment No. 66 makes the new registration fees take effect January 1, 1925, instead of upon the enactment of the act. The House recedes.

Amendment No. 66: The Senate amendment contains five propositions: (1) The requirement that the motor-vehicle fuel tax shall take effect 30 days after the enactment of the act; (2) the suspension of the personal property tax on motor vehicles during the life of the motor-vehicle fuel tax; (3) the requirement that the new registration fee shall take effect January 1, 1925; (4) repeal of the provisions of law as to existing registration fees and reciprocity privileges; and (5) a saving clause for violations of the repeal provisions.

The House recedes with an amendment that retains the Senate provision as to the time that the motor-vehicle fuel tax and the registration fee shall take effect, that omits the Senate provision exempting motor vehicles from the existing personal property tax and retains such tax in effect as to motor vehicles, that retains the reciprocity provision in existing law, and that retains the Senate provision as to saving clause.

Amendment No. 67: The Senate amendment authorizes the commissioners to make regulations to carry out the act and in cases where a penalty is not otherwise provided by law to affix to such regulations fines and penalties necessary to enforce them. The House bill contains no similar provision; and the House recedes.

Senate amendments Nos. 2, 3, 4, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 46, 48, 49, 50, 54, 57, 59, 63, 64, and 65, are amendments that provide either for clerical changes, or for making uniform the language in different portions of the act, or for making the administrative provisions of the act consistent with amendments elsewhere adopted in the act; and the House recedes.

F. N. ZIHLMAN,  
FLORIAN LAMPERT,  
THOMAS L. BLANTON,

*Managers on the part of the House.*

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