

Title 47. Taxation, Licensing, Permits, Assessments, and Fees. [Enacted title]

- [Chapter 1. General Provisions.](#) §§ 47-101 – 47-143
- [Chapter 1A. Tax Return Preparers. \[Repealed\].](#)
- [Chapter 1B. Crediting of Tax Refunds Against Delinquent Taxes. \[Repealed\].](#)
- [Chapter 1C. Tax Revision Implementation.](#) §§ 47-181 – 47-181
- [Chapter 2. Budget Estimates.](#) §§ 47-201 – 47-215
- [Chapter 3. Budget and Financial Management; Borrowing; Deposit of Funds.](#) §§ 47-301 – 47-398.06
- [Chapter 4. Collection and Disbursement of Taxes.](#) §§ 47-401 – 47-464
- [Chapter 5. Tax Rates, Records, and Surplus Funds.](#) §§ 47-501 – 47-504
- [Chapter 6. Tax Assessor.](#) §§ 47-601 – 47-602
- [Chapter 7. Designation of Real Property for Assessment and Taxation.](#) §§ 47-701 – 47-709
- [Chapter 8. Real Property Assessment and Tax.](#) §§ 47-801 – 47-895.35
- [Chapter 9. Transfer Tax on Real Property.](#) §§ 47-901 – 47-920
- [Chapter 10. Property Exempt from Taxation.](#) §§ 47-1001 – 47-1099.17
- [Chapter 11. Family Dwellings Occupied by Owners. \[Repealed\].](#)
- [Chapter 12. Special Assessments.](#) §§ 47-1201 – 47-1207
- [Chapter 12A. Health Care Provider Assessments.](#)
- [Chapter 12B. Health Care Provider Assessment Act of 1995. \[Repealed\].](#)
- [Chapter 12C. Nursing Facility Quality of Care Fund; Nursing Facility Assessment.](#) §§ 47-1261 – 47-1269
- [Chapter 12D. Stevie Sellow's Quality Improvement Fund; ICF-IDD \[ICF-IID\] Assessment.](#) §§ 47-1270 – 47-1278
- [Chapter 13. Real Property Tax Sales.](#) §§ 47-1301 – 47-1321
- [Chapter 13A. Revised Real Property Tax Sales.](#) §§ 47-1330 – 47-1385
- [Chapter 14. Taxation of Recordation and Transfers of Real Property.](#) §§ 47-1401 – 47-1433
- [Chapter 15. Taxation of Personal Property.](#) §§ 47-1508 – 47-1535
- [Chapter 16. Enforcement of Personal Property Taxes by Distrainment or Levy.](#)
- [Chapter 17. Enforcement of Personal Property Taxes by Acquisition of Lien.](#)
- [Chapter 18. Income and Franchise Taxes.](#) §§ 47-1801.01 – 47-1818.08
- [Chapter 19. Inheritance and Estate Taxes. \[Repealed\].](#)
- [Chapter 20. Gross Sales Tax.](#) §§ 47-2001 – 47-2027
- [Chapter 21. Closing-Out Sales.](#) §§ 47-2101 – 47-2110

- [Chapter 22. Compensating-Use Tax.](#) §§ 47-2201 – 47-2214
- [Chapter 23. Motor Fuel Tax.](#) §§ 47-2301 – 47-2354
- [Chapter 24. Tobacco Tax.](#) §§ 47-2401 – 47-2426
- [Chapter 25. Financial Institution, Guaranty Company, and Public Utility Taxes.](#) §§ 47-2501 – 47-2515
- [Chapter 26. Insurance Companies.](#) §§ 47-2601 – 47-2611
- [Chapter 27. Permits and Fees.](#) §§ 47-2701 – 47-2718
- [Chapter 27A. Special Public Safety Fee.](#) §§ 47-2751 – 47-2753
- [Chapter 27B. Sports facilities fee.](#) §§ 47-2761 – 47-2763
- [Chapter 28. General License Law.](#) §§ 47-2851.01 – 47-2889.08
- [Chapter 29. Admission to Licensed Places; Posting of Price Scale.](#) §§ 47-2901 – 47-2911
- [Chapter 30. Private Employment Agency Licenses. \[Repealed\].](#)
- [Chapter 31. Consumer Transmission of Money Act. \[Repealed\].](#)
- [Chapter 31A. Use of Consumer Identification Information.](#) §§ 47-3151 – 47-3154
- [Chapter 32. Hotel Occupancy Tax. \[Repealed\].](#)
- [Chapter 33. Superior Court, Tax Division.](#) §§ 47-3301 – 47-3310
- [Chapter 34. Miscellaneous Provisions.](#) §§ 47-3401 – 47-3410
- [Chapter 35. Lower Income Homeownership Tax Abatement and Incentives.](#) §§ 47-3501 – 47-3508
- [Chapter 36. Employee Deferred Compensation Program.](#) §§ 47-3601 – 47-3604
- [Chapter 37. Inheritance and Estate Taxes.](#) §§ 47-3701 – 47-3722
- [Chapter 38. Supermarket Tax Incentives.](#) §§ 47-3801 – 47-3805
- [Chapter 39. Toll Telecommunication Service Tax.](#) §§ 47-3901 – 47-3922
- [Chapter 39A. Internet Tax. \[Repealed\]. \[Repealed\]](#)
- [Chapter 40. Drug Prevention and Children at Risk Tax Check-Off. \[Repealed\]. \[Repealed\]](#)
- [Chapter 41. Criminal Provisions.](#) §§ 47-4101 – 47-4111
- [Chapter 42. Interest and Penalties.](#) §§ 47-4201 – 47-4222
- [Chapter 43. Administration.](#) §§ 47-4301 – 47-4314
- [Chapter 44. Collections.](#) §§ 47-4401 – 47-4491
- [Chapter 45. College Savings Program.](#) §§ 47-4501 – 47-4512
- [Chapter 46. Special Tax Incentives.](#) §§ 47-4601 – 47-4684
- [Chapter 47. Exemptions and Abatements Approval Requirements.](#) §§ 47-4701 – 47-4704
- [Chapter 48. District of Columbia Low-Income Housing Tax Credit](#) §§ 47-4801 – 47-4812
- [Chapter 49. ABLE Program.](#) §§ 47-4901 – 47-4902
- [Chapter 50. High Unemployment Area Tax Relief. \[Repealed\] \[Repealed\]](#)

- [Chapter 51. Individual Taxpayer Health Insurance Responsibility Requirement.](#) §§
47-5101 – 47-5109