

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To provide, on an emergency basis, support due to the public health emergency for certain businesses that host performing artists by amending the current real property tax rebate requirements in Chapter 8 of Title 47 of the District of Columbia Official Code.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, that this Act may be cited as the “Performing Arts Promotion Emergency Amendment Act of 2020”.

Sec. 2. Chapter 8 Title 47 of the District of Columbia Code is amended as follows:

(a) Section 47-802(17)(A)(i) is amended to read as follows:

“(17)(A) The term "qualified business" means a business that:

- (i) During the tax year 2020, hosts live performances by performing artists for a minimum of 48 hours per month during at least five (5) months; and for all other taxable years, hosts live performances for a minimum of 48 hours per month; and”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal impact statement required by section 4a of the General Legislative Procedures Act of 1975, approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

34 Sec. 4. Effective date.

35 This act shall take effect following approval by the Mayor (or in the event of veto by the
36 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than
37 90 days, as provided for emergency acts of the Council of the District of Columbia in section
38 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
39 D.C. Official Code § 1-204.12(a)), and publication in the District of Columbia Register.