

1 **Committee Print**
2 **B24-0068, the D.C. Central Kitchen, Inc. Tax Rebate Amendment Act of 2021**
3 **Committee on Business and Economic Development**
4 **April 28, 2021**
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9 A BILL
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14 IN THE COUNCIL OF DISTRICT OF COLUMBIA
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18 To amend Chapter 46 of Title 47 of the District of Columbia Official Code to provide for a
19 rebate of D.C. Central Kitchen, Inc.’s responsible portion of real property taxes owed for
20 real property it leases from a for-profit owner.
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22 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
23 act may be cited as the “D.C. Central Kitchen, Inc. Tax Rebate Amendment Act of 2021”.

24 Sec. 2. Chapter 46 of Title 47 of the District of Columbia Official Code is amended as
25 follows:

26 (a) The table of contents is amended by adding a new section designation to read as
27 follows:

28 “47-4674. D.C. Central Kitchen, Inc., Lot 0010, Square 0613.”.

29 (b) A new section 47-4674 is added to read as follows:

30 “§ 47-4674. D.C. Central Kitchen, Inc., Lot 0010, Square 0613.

31 “(a) Subject to subsection (b) of this section, real property taxes paid with respect to Lot
32 0010, Square 0613 shall be rebated to D.C. Central Kitchen, Inc. (“DCCK”), to the extent of

33 DCCCK's proportionate share of the real property tax incurred as reasonably allocated in relation
34 to the assessed value of the space occupied, if:

35 “(1) DCCCK is liable under the lease for its proportionate share of the real
36 property tax;

37 “(2) DCCCK applies for the rebate of real property tax by September 15 of the
38 year in which the tax was payable as provided under § 47-811; and

39 “(3) The real property tax was paid.

40 “(b) The rebate shall be the amount of the real property tax passed through to DCCCK
41 under a lease with the lessor that was paid, directly or indirectly, by DCCCK; except, that the
42 amount of the rebate may not exceed \$208,000 in any given year.

43 “(c) The application for the rebate shall include:

44 “(1) A copy of the lease with lessor; and

45 “(2) Documentation that the real property tax has been paid.

46 “(d) If a proper application as required by this section has been submitted and approved,
47 the Chief Financial Officer shall rebate the real property tax on or before December 31 of the
48 same year.

49 “(e) Upon the applicability of this act pursuant to section 3, the rebate provided pursuant
50 to this section shall apply beginning with Tax Year 2022.

51 “(f) The rebate provided pursuant to this section shall be in addition to, and not in lieu of,
52 any other tax, financial, or development incentive, tax credit, or any other type of incentive
53 provided to DCCCK under any District or federal program.”.

54 **Sec. 3. Applicability.**

55 (a) This act shall apply upon the date of inclusion of its fiscal effect in an approved
56 budget and financial plan.

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

60 (c)(1) The Budget Director shall cause the notice of the certification to be published in the
61 District of Columbia Register.

62 (2) The date of publication of the notice of the certification shall not affect the
63 applicability of this act.

64 Sec. 4. Fiscal impact statement.

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

68 Sec. 5. Effective date.

69 This act shall take effect following approval by the Mayor (or in the event of veto by the
70 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
71 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
72 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
73 Columbia Register.