

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, due to congressional review, section 47-1803.02 of the District of Columbia Official Code to provide that certain grant funds shall be excluded in the computation of District gross income.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Coronavirus Business Assistance Income Tax Relief Congressional Review Emergency Amendment Act of 2021”.

Sec. 2. Section 47-1803.02(a)(2) of the District of Columbia Official Code is amended by adding a new subparagraph (KK) to read as follows:

“(KK) For tax years beginning after December 31, 2020, public health emergency response grants issued pursuant to section 5b of the District of Columbia Public Emergency Act of 1980, effective March 17, 2021 (D.C. Act 24-30; D.C. Official Code § 7-2304.02), or successor law.”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Budget Director for the Coronavirus Business Assistance Income Tax Relief Temporary Amendment Act of 2021, enacted on June 17, 2021 (D.C. Act 24-98; 68 DCR 006444), as the fiscal impact statement

34 required by section 4a of the General Legislative Procedures Act of 1975, approved October 16,  
35 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

36           Sec. 4. Effective date.

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38           This act shall take effect following approval by the Mayor (or in the event of veto by the  
39 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than  
40 90 days, as provided for emergency acts of the Council of the District of Columbia in section  
41 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;  
42 D.C. Official Code § 1-204.12(a)).