

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To declare the existence of an emergency, due to congressional review, with respect to the need to amend § 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 Declaration Resolution of 2021”.

Sec. 2. (a) The District has created several grant programs to provide financial assistance and support for small businesses since the beginning of the COVID-19 public health emergency.

(b) To further support small businesses and other grantees, the Council has passed emergency and temporary legislation to exclude from the computation of District gross income, for tax purposes, funds received pursuant to several of the District’s public health emergency response programs.

(c) In June, the Council enacted emergency and temporary legislation to provide that 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, which include the Bridge Fund grants, will also be excluded from the computation of District gross income for tax purposes.

(d) The Coronavirus Business Assistance Income Tax Relief Emergency Amendment Act of 2021, effective May 25, 2021 (D.C. Act 24-83; 68 DCR 005823), (“emergency legislation”)

will expire on August 23, 2021. 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), (“temporary legislation”) must complete the 30-day review period required by section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and will not be law until after the expiration of the emergency legislation.

(e) It is important that the provisions of the emergency legislation continue in effect, without interruption, until the temporary legislation is law.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that Coronavirus Business Assistance Income Tax Relief Congressional Review Emergency Amendment Act of 2021 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.