

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To declare the existence of an emergency 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 Emergency Declaration Resolution of 2022”.

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) In Spring of 2021, the Council has passed 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, are excluded from the computation of District gross income for tax purposes.

(c) The Coronavirus Business Assistance Income Tax Relief Emergency Amendment Act of 2021, effective August 21, 2021 (D.C. Law; 68 DCR 10053) (“temporary legislation”), expires on April 3, 2022.

(d) The underlying emergency is necessary to continue the taxation exclusion for COVID-19 related grant funds provided in the temporary legislation.

35           Sec. 3. The Council of the District of Columbia determines that the circumstances  
36 enumerated in section 2 constitute emergency circumstances making it necessary that  
37 Coronavirus Business Assistance Income Tax Relief Emergency Amendment Act of 2022 be  
38 adopted after a single reading.

39           Sec. 4. This resolution shall take effect immediately.