

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, 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 Emergency Amendment Act of 2022”.

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 of the Budget Director 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).

33 Sec. 4. Effective date.

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