

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis due to congressional review, section 47-802 of the District of Columbia Code to provide support during a public health emergency for certain businesses that host performing artists, to give the Mayor the authority to implement a tax rebate for performing arts venues, and to make other clarifying changes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Performing Arts Promotion Tax Rebate Clarification Congressional Review Emergency Amendment Act of 2022”.

Sec. 2. Chapter 8 of Title 47 of the District of Columbia Code is amended as follows:

(a) Section 47-802(17)(A) is amended as follows:

(1) The lead-in language is amended by striking the colon and inserting the phrase “, during a tax year:” in its place.

(2) Subparagraph (i) is amended by striking the phrase “; and” and inserting the phrase “except during months during which a public health emergency declared pursuant to section 5a of the District of Columbia Public Emergency Act of 1980, effective October 17, 2002 (D.C. Law 14-194, D.C. Official Code § 7-2304.01) is in effect; and” in its place.

(b) Section 47–869 of the District of Columbia Code is amended as follows:

(1) Subsection (a)(2) is amended by striking the phrase “; and” and inserting the phrase “of the tax year; and” in its place.

(2) Subsection (b) is amended as follows:

(A) The lead-in language is amended to read as follows:

“(b) For tax years beginning on or after October 1, 2022, the application shall be submitted to the Mayor. The application shall include:”.

(B) Paragraph (2) is amended by striking the word “and”.

(C) Paragraph (3) is amended by striking the period and inserting the phrase “; and” in its place.

(D) A new paragraph (4) is added to read as follows:

“(4) Documentation or information satisfying any additional requirements for eligibility established by the Mayor through rulemaking or by publication on an official website.”.

(3) Subsection (c) is amended to read as follows:

“(c)(1) If the application is properly completed and demonstrates that the applicant qualifies for the rebate, the Mayor shall certify by October 31 of the succeeding tax year to the Office of Tax and Revenue (“OTR”), in a form and medium prescribed by OTR, each qualified business eligible to receive a real property tax rebate pursuant to this section, as well as the portion of the tax year that the business is eligible for the tax rebate under this section. The certification shall include information concerning each qualified business certified that is sufficient to enable OTR to determine the amount of the rebate and to make payment.

“ (2) If the real property tax for the tax year has been paid, OTR shall pay a rebate of real property tax in the amount provided in subsection (d)(1) of this section to each qualified business certified by the Mayor on or before December 31 of the succeeding tax year, provided that OTR shall be allowed 30 days from the date the Mayor makes the certification described in subsection (c)(1) of this section to issue the rebate.”.

(4) Subsection (d) is amended as follows:

(A) The lead-in language is amended by striking the word “section” and inserting the phrase “section for a tax year” in its place

(B) Paragraph (1) is amended as follows:

(i) Strike the word “tax” and insert the phrase “tax for the tax year” in its place.

(ii) Strike the phrase “; and” and insert the phrase “qualified business; and” in its place.

Sec. 3. Applicability.

This act shall apply as of October 25, 2022.

Sec. 4. Fiscal impact.

The Council adopts the fiscal impact statement 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).

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section

- 81 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
- 82 D.C. Official Code § 1-204.12(a)).