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A BILL



IN THE COUNCIL OF THE DISTRICT OF COLUMBIA



To amend, on an emergency basis, due to congressional review, the Business Improvement Districts Act of 1996 to authorize the establishment and administration of the Soul of the City Business Improvement District.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Soul of the City Business Improvement District Congressional Review Emergency Amendment Act of 2026”.

Sec. 2. The Business Improvement Districts Act of 1996, effective May 29, 1996 (D.C. Law 11-134; D.C. Official Code § 2-1215.01 *et seq.*), is amended by adding a new section 213 to read as follows:

“Sec. 213. Soul of the City BID.

“(a) Subject to review and approval by the Mayor pursuant to sections 6 and 7, the formation of the Soul of the City Business Improvement District (“BID”), including nonexempt real property within the geographic area set forth in subsection (b) of this section, is authorized

22 and the BID taxes imposed in subsection (c) of this section shall be imposed, and become
23 effective for the half tax year beginning on April 1, 2026, through the earlier of the expiration of
24 this act or the termination or dissolution of the BID.

25 “(b) The Soul of the City BID boundary shall be the geographical area approved by the
26 Mayor, which shall encompass the following lots as those lots exist as of the effective date of the
27 Soul of the City Business Improvement District Emergency Amendment Act of 2026, effective
28 January 22, 2026 (D.C. Act 26-246; 73 DCR 1058), which lot descriptions shall remain fixed for
29 the purposes of this act notwithstanding any later subdivision, consolidation, reconfiguration, or
30 renumbering of those lots: Square 5868S, Lots 28, 35, 805, 810, 813, 820, 822, 828, 829, 832,
31 838, 839, 841, 842, 844, 845, 846, 850, 856, 85.8, 859, 861, 862, 864, 866, 867, 868, 869, 870,
32 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889,
33 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908,
34 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927,
35 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946,
36 947, 948, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968; Square 5889, Lots 37, 38, 39, 51, 52,
37 53, 54, 55, 56, 57, 58, 62, 805, 815; Square 5890, Lots 142, 143, 144, 145, 146, 147, 148, 149,
38 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167; Square
39 5902, Lots 3, 4; Square 5903, Lots 2, 3, 4, 5; Square 5905, Lots 804, 805, 806; Square 5908,
40 Lots 1, 2, 3, 4, 5, 6, 7; Square 5910, Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13; Square 5911, Lots
41 1, 2, 3, 4; Square 5912, Lots, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 108, 801, 802, 817, 818, 820,
42 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831; Square 5913, Lots 46, 49, 50, 51, 54, 55,
43 56, 57, 827, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 847, 848, 852, 853, 854, 855,

44 856, 857, 858, 859, 860, 861, 862, 863, 864; Square 5914, Lots 1, 9, 10, 807, 808; Square 5919,
45 Lots 2, 3, 4, 801, 802, 803, 804; Square 5920, Lots 104, 105, 106, 107, 108, 109, 110, 111, 112,
46 113, 114, 116, 117, 118, 123, 124, 125, 126, 127, 128, 129; Square 5921, Lots 11, 12, 13, 17, 18,
47 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 833, 907, 908, 909, 910,
48 911, 912, 913, 938; Square 5922, Lots 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104,
49 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123,
50 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145,
51 146, 147, 148, 149, 150, 151, 152, 153, 154; Square 5923, Lots 12, 13, 14, 15, 16, 17, 18, 19, 20,
52 21, 22, 23, 24, 25, 26, 56, 57; Square 5924, Lots 43, 77, 78, 79, 80, 81, 82, 83, 86, 87, 113, 124;
53 Square 5925, Lots, 58, 59, 822, 823; Square 5926, Lots 1, 2, 3, 4; Square 5928, Lots 43, 44, 45,
54 46, 47, 48, 49, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117; Square 5931, Lot 3; Square
55 5934, Lots 803, 804, 805; Square 5939, Lots 15, 18, 19, 20, 805; Square 5941, Lots 10, 801;
56 Square 5942, Lots 31, 33, 36, 816, 817, 818, 819, 820, 821, 822, 824, 825, 826; Square 5943,
57 Lots 11, 31, 32, 33, 35, 812, 814, 816, 819, 820, 821, 823, 824, 825, 826, 827, 828; Square 5944,
58 Lots 7, 30, 31, 32, 33, 34, 35, 36, 37, 810, 811, 812, 813; Square 5945, Lots 4, 5, 6, 7, 25, 26, 27,
59 28, 29, 30, 32, 33, 804, 806, 808, 810, 812, 813; Square 5946, Lots 2, 3, 4, 5, 6, 7, 8, 9, 16, 17,
60 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43,
61 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73,
62 74, 75, 76, 77, 78, 803, 805, 826, 827, 832; Square 5947, Lots 5, 6, 18, 19, 802, 803, 805, 806,
63 807, 808, 809, 810, 811; Square 5948, Lots 1, 4, 20, 24, 25, 37, 39, 40, 41, 804, 805, 806, 807,
64 808, 809, 810, 811, 812, 813, 814, 815; Square 5949, Lots 4, 5, 6, 7, 8; Square 5950, Lots 1, 10,
65 11, 18, 19, 24, 25, 26, 801, 802, 803, 804, 808, 809, 810; Square 5951, Lots 18, 21, 30, 31, 32,

66 36, 37, 40, 41, 804, 805, 806, 807, 809, 810, 811, 812; Square 5951N: Lot 801; Square 5952,
67 Lots 2, 10, 15, 27, 30, 31, 39, 40, 41, 42, 44, 801, 802, 803, 804, 805, 806, 807, 809, 810, 811;
68 Square 5953, Lots 1, 2, 5, 6, 7, 24, 49, 50, 52, 806, 808, 809, 810, 811, 812, 813, 814, 815, 816,
69 817, 818, 819, 820, 821; Square 5954, Lots 18, 23, 25, 26, 34, 35, 48, 49, 50, 51, 52, 53, 54, 800,
70 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814; Square 5954W, Lots 800, 801;
71 Square 5955, Lots 803, 804; Square 5956, Lots 24, 25, 27, 28, 801, 803, 805, 814, 815, 816;
72 Square 5956W, Lots 4, 801; Square 5957: Lot 1; Square 5958: Lot 31; Square 5959, Lots 1, 2, 3,
73 4, 36, 37; Square 5960, Lots 19, 20, 64, 800; Square 5975: Lot 806; Parcel 228, Lot 11; Parcel
74 234, Lots 17, 30; Parcel 235, Lots 45, 51, 53, 62, 66, 67, 69, 72, 73, 74, 75, 77, 78; Parcel 236,
75 Lots 70, 89, 114; Parcel 242, Lot 69; Parcel 243, Lots 18, 31, 32, 54; Parcel 244, Lots 42, 46;
76 Reservations 314B0000, 6790000; Square 5976, Lots 8, 9, 10, 11, 12, 17, 18, 19, 21, 30, 800,
77 803, 804, 805; Square 5977, Lots 8, 9, 11, 12, 30, 804, 805, 806, 808, 809, 810; Square 5978,
78 Lots 5, 21, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 884, 944, 948, 949, 950, 951, 952,
79 953, 954, 955, 956, 957, 958, 959, 960, 961, 1018, 1019, 1020, 1021, 1022, 1023, 1024, 1025,
80 1026, 1027, 1028, 1029, 1030, 1031, 1032, 1033, 1034, 1035, 1036, 1037, 1064, 1065, 1066,
81 1067, 1068, 1069, 1070; Square 5982, Lots 40, 41, 42, 45, 46, 48, 50, 802, 814, 815, 823; Square
82 5983, Lots 51, 812; Square 5984, Lots 40, 806; Square 5988, Lots 80, 82, 92; Square 5989, Lots
83 12, 13, 14, 15, 26, 27, 28, 29, 30, 31, 32, 803; Square 5990, Lots 3, 4, 5, 6, 9, 10, 28, 30, 803;
84 Square 6004, Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 12, 13, 14, 806, 807; Square 6004E, Lots 3, 4, 5, 6, 7,
85 8, 16, 42, 47, 800, 805, 806; Square 6005, Lots 800, 803, 806, 807; Square 6070, Lots 4, 11, 12,
86 13, 47, 48, 50, 51, 52, 811, 812, 813, 816, 818, 819, 820, 822, 823; Square 6090, Lots 3, 13, 14,
87 15, 16, 17, 35, 36, 37, 38, 39, 40, 41, 43, 44, 45, 46, 802, 803, 804, 809, 811; Square 6091, Lots

88 19, 20, 21, 22, 23, 24, 25, 26, 33; Square 6094, Lots 36, 41, 42, 45, 800, 804; Square 6095, Lots
89 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 804; Square 6118, Lot 37; Square 6129, Lots 60,
90 61, 71, 76, 78, 79, 80, 83, 84, 86, 88, 800, 802, 811, 814, 815, 816, 817, 818, 821, 822, 823, 825,
91 826, 827, 828; Square 6149, Lot 802; Square 6150, Lots 7, 8, 808, 816, 817; and Square 6151,
92 Lots 42, 808.

93 “(c)(1) The BID taxes for nonexempt properties in the Soul of the City BID shall be as
94 follows:

95 “(A) The amount of \$0.18 per \$100 of the assessed value for Class 2
96 Properties, excluding hotels;

97 “(B) The amount of \$120 per hotel or motel room annually; and

98 “(C)(i) The amount of \$120 per unit annually of Class 1A property that
99 contains 5 or more residential units available for rental for non-transient residential dwelling
100 purposes that were placed in service after July 17, 1985. All other Class 1A or 1B property is
101 exempt from this BID tax.

102 “(ii) If a residential unit is restricted to residents based upon
103 income pursuant to a federal or District affordable housing program, any residential unit with a
104 household income of 100% or less of the area median income, which the BID shall identify and
105 certify as such, shall be exempt from the BID tax that would otherwise be due on the unit.

106 “(2) To the extent that a building that is subject to the BID tax is constructed
107 pursuant to a ground lease on land that is exempt from real property taxes, the assessed value of
108 the real property for purposes of the BID tax shall include the value of the building and the
109 leasehold interest, possessory interest, beneficial interest, or beneficial use of the land, and the

110 lessee or user of the land shall be assessed the corresponding BID tax, which shall be collected in
111 the same manner as possessory interest taxes under section 47-1005.01 of the District of
112 Columbia Official Code, or as otherwise provided in this act.

113 “(3) Taxable property for which the owner has expended more than \$250,000
114 during the previous tax year on safety-related activities that either enhance public space abutting
115 the owner’s taxable property or supplement retail security for the owner’s taxable property
116 within the BID, which the BID shall certify subject to satisfactory proof provided by the owner,
117 shall be exempt from the BID tax that would otherwise be due on the property for the following
118 taxable year.

119 “(4) Subject to the requirements of section 9(b), a 3% annual increase in the BID
120 taxes over the current tax year rates specified in paragraph (1) of this subsection is authorized.”.

121 Sec. 3. Fiscal impact statement.

122 The Council adopts the fiscal impact statement of the Budget Director as the fiscal impact
123 statement required by section 4a of the General Legislative Procedures Act of 1975, approved
124 October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

125 Sec. 4. Effective date.

126 This act shall take effect following approval by the Mayor (or in the event of veto by the
127 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than
128 90 days, as provided for emergency acts of the Council of the District of Columbia in section
129 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
130 D.C. Official Code § 1-204.12(a)).