

Chairman Phil Mendelson  
at the request of the Mayor

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, the real property tax rebate requirements in Chapter 8 of Title 47 of the District of Columbia Official Code to provide support due to the public health emergency for certain businesses that host performing artists.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, that this Act may be cited as the “Performing Arts Promotion Emergency Amendment Act of 2021”.

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

(a) Section 47-802(17) is amended to add new paragraph (D) as follows:

(D) For any tax year in which a public health emergency has been 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), a business satisfies the requirements of subparagraph (A)(i) if the business hosts live performances by performing artists for a minimum of 48 hours per month during

29 all months of that tax year during which there was not a declared public health  
30 emergency.

31 Sec. 3. Fiscal impact statement.

32 The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal  
33 impact statement required by section 4a of the General Legislative Procedures Act of 1975,  
34 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

35 Sec. 4. Effective date.

36 This act shall take effect following approval by the Mayor (or in the event of veto by the  
37 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than  
38 90 days, as provided for emergency acts of the Council of the District of Columbia in section  
39 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;  
40 D.C. Official Code § 1-204.12(a)), and publication in the District of Columbia Register.