

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To declare the existence of an emergency with respect to the need to provide support due to the public health emergency for certain businesses that host performing artists by amending the current real property tax rebate requirements in Chapter 8 of Title 47 of the District of Columbia Official Code.

RESOLVED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, that this resolution may be cited as the “Performing Arts Promotion Emergency Declaration Resolution of 2021”.

Sec. 2. (a) On March 11, 2020, the Mayor declared a public health emergency in response to several presumptive and confirmed cases of the coronavirus (COVID-19) in the Washington, DC metropolitan region. On March 24, 2020, due to the increasing cases and the confirmed person-to-person spread of COVID-19, the Mayor issued Order 2020-053 requiring the on-site closure of all non-essential businesses, and prohibiting large gatherings, thereby directly impacting businesses that host performing artists.

(b) Presently, D.C. Official Code § 47-802(17)(A)(i) defines a “qualified business” for purposes of receiving the real property tax rebate as one that “hosts live performances by performing artists for a minimum of 48 hours per month.”

(c) Due to COVID-19 and the public health emergency, no business will qualify for the rebate during tax year 2021.

34 (d) Funds from the rebate are crucial to the financial well-being of these creative small  
35 businesses. The proposed legislation amends the definition of “qualified business” to permit  
36 qualification for the property tax rebate for any tax year in which a public health emergency has  
37 been declared if the business hosts live performances for 48 hours per month during all months  
38 of that tax year during which there was not a declared public health emergency.

39 Sec. 3. The Council of the District of Columbia determines that the circumstances  
40 enumerated in section 2 constitute emergency circumstances making it necessary that the  
41 Performing Arts Promotion Amendment Act of 2021 be adopted after a single reading.

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