

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, 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 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:

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

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

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

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

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

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

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

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

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

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

57 “(2) If the real property tax for the tax year has been paid, OTR shall pay a rebate
58 of real property tax in the amount provided in subsection (d)(1) of this section to each qualified

59 business certified by the Mayor on or before December 31 of the succeeding tax year, provided
60 that OTR shall be allowed 30 days from the date the Mayor makes the certification described in
61 subsection (c)(1) of this section to issue the rebate.”.

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

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

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

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

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

70 Sec. 4. Fiscal impact.

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

74 Sec. 5. Effective date.

75 This act shall take effect following approval by the Mayor (or in the event of veto by the
76 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than
77 90 days, as provided for emergency acts of the Council of the District of Columbia in section
78 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
79 D.C. Official Code § 1-204.12(a)).