

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

Councilmember Jim Graham introduced the following act, which was referred to the Committee on _____.

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to abate a portion of the real property taxes assessed against Lot 79, Square 2837, so long as a portion of the property is leased to GALA Hispanic Theatre.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “GALA Hispanic Theatre Real Property Tax Abatement Act of 2013”.

Sec. 2. Chapter 46 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents is amended by adding a new section designation “§ 47-46__.
GALA Hispanic Theatre; Lot 79, Square 2837.”.

(b) A new section 47-46__ is added to read as follows:
“§ 47-46__. GALA Hispanic Theatre; Lot 79, Square 2837.

“(a) Real property taxes assessed against Lot 79, Square 2837 in excess of the amount of taxes levied for tax year 2005 shall be abated to the extent that the excess is allocable to the portion of the property leased to the Grupo de Artistas Latinoamericanos, G.A.L.A., Inc., also known as the GALA Hispanic Theatre (“GALA”),

1 under the terms of its lease, so long as such portion is leased to GALA and is used for
2 the purpose of producing and staging live theatre performances; provided, that the
3 benefit of this abatement shall be passed on to GALA in the form of reduced rent equal
4 to the amount of the abatement.

5 “(b) Both GALA and its landlord shall provide to the Office of Tax and Revenue (“OTR”), at
6 the time and in the manner directed by OTR, the information as OTR may consider necessary to
7 determine the amount of the abatement allowable for a taxable year and to verify eligibility for the
8 abatement.

9 “(c) The abatement provided under this section shall apply beginning with tax
10 year 2011. If the property becomes ineligible for the abatement, the abatement shall
11 end at the beginning of the month following the month that the property becomes
12 ineligible.”.

13 Sec. 3. Applicability

14 This act shall apply upon the inclusion of its fiscal effect in an approved budget and
15 financial plan, as certified by the Chief Financial Officer to the Budget Director of the Council in
16 a certification published by the Council in the District of Columbia Register.

17 Sec. 4. Fiscal impact statement.

18 The Council adopts the fiscal impact statement in the committee report as the fiscal impact
19 statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved
20 December 24, 1973 (87 Stat. 813; D.C. Official Code §1-206.02(c)(3)).

21 Sec. 5. Effective date.

22 This act shall take effect following approval by the Mayor (or in the event of veto by the
23 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as

1 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24,
2 1973 (87 Stat. 813; D.C. Official Code §1-206.02(c)(1)), and publication in the District of Columbia
3 Register.