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A BILL

22-577

IN THE COUNCIL OF DISTRICT OF COLUMBIA

To amend Chapter 8 of Title 47 of the District of Columbia Official Code to create a real property tax rebate 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 Amendment Act of 2018".

Sec. 2. Chapter 8 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 to read as follows:

“47-869. Performing arts venue real property tax rebate.”.

(b) Section 47-802 is amended by adding a new paragraph (17) to read as follows:

“(17)(A) The term “qualified business” means a business that:

"(1) Hosts live performances by performing artists for a minimum of 48 hours per month; and

"(2) Has a seating capacity of under 300 seats.

“(B) For the purposes of this paragraph, the term “live performance” means an act of staging or presenting a play, concert, or other form of entertainment before an

26 audience where the artist is paid according to experience, talent, and best community practices
27 for their form of entertainment.”.

28 (c) A new section 47-869 is added to read as follows:

29 "§ 869. Performing arts venue real property tax rebate.

30 "(a) For taxable years beginning after December 31, 2018, a qualified business that leases
31 real property that is taxed under this chapter or under Chapter 10 of this title shall receive a
32 rebate of that portion of the tax, if any, that represents the qualified business’ pro rata share of
33 the lessor’s tax on the property if:

34 “(1)The qualified business is liable under the lease for the pro rata share of the
35 tax;

36 “(2) The qualified business applies for the rebate of the tax on or before
37 September 15; and

38 “(3) The real property tax was paid.

39 “(b) The application shall include:

40 “(1) A copy of the lease with the lessor;

41 “(2) Documentation that the real property tax has been paid; and

42 “(3) Documentation that the qualified business met the requirements of § 47-
43 802(17) during the tax year for which the rebate is being requested.

44 “(c) If a proper application has been submitted, the Chief Financial Officer shall rebate
45 the real property tax on or before December 31 of the same calendar year.

46 "(d) The rebate provided pursuant to this section shall be:

47 “(1) The lesser of the qualified business’ pro rata share of the real property tax
48 that was paid, directly or indirectly, by the qualified business or \$15,000 per applicant per year;
49 and

50 “(2) In addition to, and not in lieu of, any other tax, financial, or development
51 incentive, or tax credit, or any other type of incentive provided to a qualified business under any
52 District or federal program.” .

53 Sec. 3. Applicability.

54 (a) This act shall apply upon the date of inclusion of its fiscal effect in an approved
55 budget and financial plan.

56 (b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in
57 an approved budget and financial plan, and provide notice to the Budget Director of the Council
58 of the certification.

59 (c) (1) The Budget Director shall cause the notice of the certification to be published in
60 the District of Columbia Register.

61 (2) The date of publication of the notice of the certification shall not affect the
62 applicability of this act.

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66 Sec. 4. Fiscal impact statement.

67 The Council adopts the fiscal impact statement in the committee report as the fiscal
68 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
69 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

70 Sec. 5. Effective date.

71 This act shall take effect following approval by the Mayor (or in the event of veto by the
72 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as
73 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
74 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
75 Columbia Register.