



Councilmember Charles Allen

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A BILL

IN THE COUNCIL OF DISTRICT OF COLUMBIA

To amend Chapter 46 of Title 47 of the District of Columbia Official Code to provide for a charitable rebate of The DC Central Kitchen, Inc.'s responsible portion of real property taxes owed for real property it leases from a for-profit owner, in recognition and appreciation of the charitable and vital services provided by the DC Central Kitchen to the District's neediest residents.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as "The D.C. Central Kitchen, Inc. Tax Rebate Act of 2020".

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 to read as follows:

"47-4673. The D.C. Central Kitchen, Inc., Lot 0010, Square 0613."

(b) A new section 47-4673 is added to read as follows:

"§ 47-4673 The D.C. Central Kitchen, Inc., Lot 0010, Square 0613.

"(a) Real property taxes paid with respect to Lot 0010, Square 0613 shall be rebated to

34 The D.C. Central Kitchen, Inc. (“DCCK”), to the extent of DCCK's proportionate share of the
35 real property tax incurred as reasonably allocated in relation to the actual value of the space
36 occupied, if:

37 “(1) DCCK is liable under the lease for its proportionate share of the real
38 property tax;

39 “(2) DCCK applies for the rebate of real property tax by September 15 of the
40 calendar year in which the tax was payable as provided under § 47-811; and

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

42 “(b) The rebate shall be the amount of such real property tax passed through to DCCK
43 under a lease with the lessor that was paid, directly or indirectly, by DCCK.

44 “(c) The application for the rebate shall include:

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

46 “(2) Documentation that the real property tax has been paid.

47 “(d) If a proper application as required by this section has been submitted and approved,
48 the Chief Financial Officer shall rebate the real property tax on or before December 31 of the
49 same calendar year.

50 “(e) The rebate provided pursuant to this section shall apply beginning with tax year
51 2021.

52 “(f) The rebate provided pursuant to this section shall be in addition to, and not in lieu of,
53 any other tax, financial, or development incentive, or tax credit, or any other type of incentive
54 provided to DCCK under any District or federal program.”.

55 Sec. 3. Applicability.

56 This act shall apply as of October 1, 2020.

57 Sec. 4. Fiscal impact statement.

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

61 Sec. 5. Effective date.

62 This act shall take effect following approval by the Mayor (or in the event of veto by the
63 Mayor, action by the Council to override the veto), a 30-day period of congressional review as
64 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
65 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
66 Columbia Register.