

AN ACT

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 rebate of D.C. Central Kitchen, Inc.'s responsible portion of real property taxes owed for real property it leases from a for-profit owner.

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 Amendment Act of 2021".

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:

"47-4674. D.C. Central Kitchen, Inc., Lot 0010, Square 0613."

(b) A new section 47-4674 is added to read as follows:

"§ 47-4674. D.C. Central Kitchen, Inc., Lot 0010, Square 0613.

"(a) Subject to subsection (b) of this section, real property taxes paid with respect to Lot 0010, Square 0613 shall be rebated to D.C. Central Kitchen, Inc. ("DCCCK"), to the extent of DCCCK's proportionate share of the real property tax incurred as reasonably allocated in relation to the assessed value of the space occupied, if:

"(1) DCCCK is liable under the lease for its proportionate share of the real property tax;

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

"(3) The real property tax was paid.

"(b) The rebate shall be the amount of the real property tax passed through to DCCCK under a lease with the lessor that was paid, directly or indirectly, by DCCCK; except, that the amount of the rebate may not exceed \$208,000 in any given year.

"(c) The application for the rebate shall include:

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

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

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

“(e) Upon the applicability of this act pursuant to section 3, the rebate provided pursuant to this section shall apply beginning with Tax Year 2022.

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

Sec. 3. Applicability.

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

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

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

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

Sec. 4. Fiscal impact statement.

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

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December

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24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia