



COUNCIL OF THE DISTRICT OF COLUMBIA
THE JOHN A. WILSON BUILDING
1350 PENNSYLVANIA AVENUE, NW
WASHINGTON, DC 20004

Charles Allen
Councilmember, Ward 6
Chairperson
Committee on Transportation and the Environment

Committee Member
Business and Economic Development
Health
The Judiciary & Public Safety

April 27, 2023

Nyasha Smith, Secretary
Council of the District of Columbia
1350 Pennsylvania Avenue, NW
Washington, DC 20004

Dear Secretary Smith:

Today, along with Councilmembers Matthew Frumin and Robert C. White, Jr., I am introducing the **"Landscape Architect Services Sales Tax Clarification Amendment Act of 2023."** Please find enclosed a signed copy of the legislation.

In 2016, the Council passed the Regulation of Landscape Architecture and Professional Design Firms Amendment Act of 2016 ("Act"), bringing the District in line with all 50 states that require landscape architects to be licensed. However, the Act did not address the existing requirement that landscape architects charge sales tax for their professional services. Under current law, sales tax must be imposed on the sale of or charges for the service of real property maintenance and landscaping. The term "landscaping" includes "services provided by landscape designers or landscape architects."

Other licensed professionals in the District such as accountants, doctors, engineers, and attorneys are not required to charge sales tax for their services. This legislation would bring the profession in line with other licensed professions by clarifying that landscape architecture services performed by a landscape architect licensed in the District or provided by a design firm that employs a landscape architect licensed in the District shall be exempt from the requirement to charge sales tax on the sale of or charges for the service of real property maintenance and landscaping.

Please feel free to reach out to me or my Legislative Director, Antonio Nunes, with any questions or for additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Charles Allen".

Charles Allen, Ward 6 Councilmember
Chairperson, Committee on Transportation & the Environment
Vice Chair, Metropolitan Washington Council of Governments

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2 Councilmember Matthew Frumin



Councilmember Charles Allen

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6 Councilmember Robert C. White, Jr.

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11 A BILL
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16 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
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21 To amend section 2001 of Title 47 of the District of Columbia Official Code to clarify that
22 landscape architecture services performed by a landscape architect licensed in the District
23 or provided by a professional design firm that employs a landscape architect licensed in
24 the District is not subject to sales tax, and to amend section 473.1 of Title 9 of the District
25 of Columbia Municipal Regulations to make conforming changes.
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27 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
28 act may be cited as the “Landscape Architect Services Sales Tax Clarification Amendment Act
29 of 2023”.

30 Sec. 2. Section 47-2001(n)(1)(M) of the District of Columbia Official Code is amended
31 as follows:

32 (a) The lead-in language is amended by striking the phrase “and landscaping.” And
33 inserting the phrase “and landscaping; provided, that the sale of or charge for services described
34 in D.C. Official Code § 47-2853.116, performed by a landscape architect licensed in the District
35 or provided by a professional design firm that employs a landscape architect licensed in the
36 District, shall be exempt.” In its place.

37 (b) Sub-subparagraph (ii) is repealed.

38 (c) A new sub-subparagraph (ii-I) is added to read as follows:

39 “(ii-I) For the purposes of this paragraph, the term “landscaping”
40 means any activity of arranging or modifying areas of land and natural scenery for an improved
41 or aesthetic effect; the addition, removal, or arrangement of natural forms, features, and
42 plantings; or the addition, removal, or modification or retaining walls, ponds, sprinklers systems,
43 or other landscape construction services.”.

44 Sec. 3. Section 473.1 of Title 9 of the District of Columbia Municipal Regulations is
45 amended as follows:

46 (a) The lead-in language is amended by striking the phrase “construction, design, and
47 architecture;” and inserting the word “construction” in its place.

48 (b) Subsection (a) is amended by striking the phrase “consultation, research, or design;”
49 and inserting the phrase “consultation;” in its place.

50 (c) Subsection (b) is repealed.

51 (d) Subsection (c) is repealed.

52 (e) A new subsection (c-1) is added to read as follows:

53 “(c-1) Installation or planting of plant materials;”.

54 Sec. 4. Fiscal impact statement.

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

58 Sec. 5. Effective date.

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

62 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
63 Columbia Register.