

A RESOLUTION

25-410

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

January 9, 2024

To declare the existence of an emergency with respect to the need to amend Chapter 8 of Title 47 of the District of Columbia Official Code to revise the statutes governing tax abatements for housing in downtown to ensure the program is competitive, ensure proper recording of the Tenant Opportunity to Purchase Act exemption, extend the timeframe for receiving a certificate of occupancy, and remove a calculation that is no longer applicable.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Housing in Downtown Tax Abatement Amendment Emergency Declaration Resolution of 2024”.

Sec. 2. (a) The Tax Abatements for Housing in Downtown Amendment Act of 2022, effective September 21, 2022 (D.C. Law 24-167; 69 DCR 9223) (“original act”), authorized the Mayor to approve tax abatements to incentivize the creation of more housing in the downtown area of the District.

(b) The Housing in Downtown Abatement Amendment Act of 2023, effective September 6, 2023 (D.C. Law 25-50; 70 DCR 10366) (“2023 amendment act”), made some changes to how the abatement would function and clarified the amount of abatements authorized to be approved.

(c) During the executive branch’s process of drafting regulations to implement the tax abatement program, it was determined that an effective program would require amendments to allow the Mayor to award the abatements through a competitive process, ensure that all exemptions granted by statute are properly recorded, extend the timeframe of completing required documents to reflect more realistic estimates, and remove a calculation that is no longer applicable.

(d) Emergency legislation is necessary to allow the Mayor, through the Office of the Deputy Mayor for Planning and Economic Development (“DMPED”) to release proposed regulations for public comment to advance the goals of revitalizing downtown and promoting housing development there as embodied in the original act and the 2023 amendment act. The regulations cannot be released for public comment before the amendments to the underlying statute are enacted; so, any delay in the enactment of the amendments delays DMPED’s ability to issue regulations and start offering tax abatements as the Council intended.

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Sec. 3. The Council determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Housing in Downtown Tax Abatement Emergency Amendment Act of 2024 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.