

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, section 47-802 of the District of Columbia Official Code to extend eligibility for the performance arts venue real property tax rebate program for certain businesses that host live performances by performing artists during tax year 2020.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Performing Arts Promotion Emergency Amendment Act of 2020”.

Sec. 2. Section 47-802(17) of the District of Columbia Official Code is amended by adding a new subparagraph (C) to read as follows:

“(C) For tax year 2020, a business satisfies the requirements of subparagraph (A)(i) of this paragraph if the business hosts live performances by performing artists for a minimum of 48 hours per month during at least 5 months of the tax year.”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Budget Director 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. 4. 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), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section

ENROLLED ORIGINAL

412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
D.C. Official Code § 1-204.12(a)).

Chairman
Council of the District of Columbia

Mayor
District of Columbia