A RESOLUTION

23-457

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

July 7, 2020

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

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Performing Arts Promotion Emergency Declaration Resolution of 2020”.

Sec. 2. (a) On March 11, 2020, the Mayor declared a public health emergency in response to several presumptive and confirmed cases of the coronavirus (“COVID-19”) in the Washington metropolitan region. On March 24, 2020, due to the increasing number of cases and the confirmed person-to-person spread of COVID-19, the Mayor issued Order 2020-053, requiring the on-site closure of all non-essential businesses and prohibiting large gatherings, thereby directly impacting businesses that host live performances by performing artists.

(b) Section 47-802(17)(A)(i) of the District of Columbia Official Code defines a qualified business for purposes of receiving the performing arts venue real property tax rebate pursuant to D.C. Official Code § 47-869 as one that hosts live performances by performing artists for a minimum of 48 hours per month.

(c) Due to COVID-19 and the public health emergency, under the current definition, no business will qualify for the rebate during tax year 2020.

(d) Funds from the rebate program are crucial to the financial well-being of these creative small businesses. The proposed emergency legislation amends the definition of qualified business to permit qualification for the tax rebate if a business hosts live performances for a minimum of 48 hours per month during at least 5 months of tax year 2020.

Sec. 3. The Council of the District of Columbia determines that the circumstances enumerated in section 2 constitute emergency circumstances making it necessary that the Performing Arts Promotion Emergency Amendment Act of 2020 be adopted after a single reading.

Sec. 4. This resolution shall take effect immediately.