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COUNCIL OF THE DISTRICT OF COLUMBIA

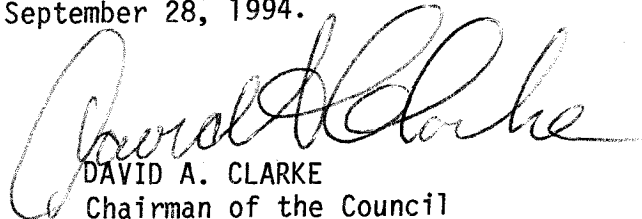
NOTICE

D.C. LAW 10-189

"Arena Tax Amendment Act of 1994".

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198 "the Act", the Council of the District of Columbia adopted Bill No. 10-711 on first and second readings, July 5, 1994 and July 19, 1994, respectively. Following the signature of the Mayor on August 2, 1994, this legislation was assigned Act No. 10-315, and published in the August 12, 1994, edition of the D.C. Register (Vol.41 page 5357) and transmitted to Congress on August 3, 1994 for a 30-day review, in accordance with Section 602(c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired, and therefore, cites this enactment as D.C. Law 10-189 effective September 28, 1994.


DAVID A. CLARKE
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

August 3,4,5,8,9,10,11,12,15,16,17,18,19,22,23,24,25,26

September 12,13,14,15,16,19,20,21,22,23,26,27

Enrolled Original

Codification

AN ACT

District of Columbia Code

D.C. ACT 10-315 (1995 Supplement)

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

AUGUST 2, 1994

To amend title III of the Omnibus Budget Support Act of 1994 to, beginning October 1, 1994, dedicate the tax revenues to finance the construction of a downtown sports arena, and to exempt the downtown sports arena improvements from real property taxation.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Arena Tax Amendment Act of 1994".

Sec. 2. Title III of the Omnibus Budget Support Act of 1994, effective June 14, 1994 (D.C. Law 10-128; 41 DCR 2096), is amended as follows:

(a) Section 301 is amended as follows:

(1) Paragraph (2)(A) is amended by striking the phrase "The tax imposed by title" and inserting in its place the word "Title".

(2) Paragraph (2)(B) is amended by striking the phrase "The tax imposed by title" and inserting in its place the word "Title".

(b) Section 302 is amended as follows:

(1) A new subsection (a-1) is added to read as follows:

"(a-1)(1) For the fiscal year beginning October 1, 1994 and each fiscal year thereafter, each feepayer shall remit to the Mayor, in 2 equal installments due on or before January 15 and on or before July 15, a fee that shall be based upon the annual District gross receipts of a feepayer for the feepayer's preceding fiscal year and computed according to the fee schedule provided under subsection (b) of this subsection.

"(2)(A) For purposes of this subsection, a feepayer that is exempt from taxation pursuant to title II of the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 334; D.C. Code § 47-1802.1), shall not be subject to the fee unless, as provided under title II of the District of Columbia Income and Tax Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 334; D.C. Code § 47-1802.1), the feepayer has unrelated business income.

"(B) If such feepayer exempt from taxation has unrelated business income, the feepayer shall remit to the Mayor the fee based upon the feepayer's annual District gross receipts that were associated with the feepayer's unrelated business income for the feepayer's preceding fiscal year."

"(3) The Mayor shall collect the fee that shall be remitted pursuant to paragraph (1) of this subsection as agent on behalf of the Sports Commission established pursuant to section 4 of the Omnibus Sports Consolidation Act of 1994, signed by the Mayor on June 30, 1994

Section
47-2722

(D.C. Act 10-265; 41 DCR 4636), and shall transfer the tax revenues from the fee to the Sports Commission Fund created pursuant to section 10 of the Omnibus Sports Consolidation Act of 1994, signed by the Mayor on June 30, 1994 (D.C. Act 10-265; 41 DCR 4636), to be used to finance the construction of a downtown sports arena."

(2) Subsection (b)(1) is amended to read as follows:

"(b)(1) Each feepayer with annual District gross receipts of \$0 to \$200,000 shall pay \$25.00;"

(c) Section 303 is amended to read as follows:

"Any feepayer who fails to file a return for or pay the fee due as required by section 302 of this title shall be subject to the same enforcement provisions and administrative provisions applicable to the fee as provided under the District of Columbia Income and Franchise Tax Act of 1947, approved July 16, 1947 (61 Stat. 357; D.C. Code § 47-1801 *et seq.*)".

(d) Section 304 is amended to read as follows:

"The Mayor, pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code § 1-1501 *et seq.*), shall issue the rules necessary to implement and administer the provisions of this title."

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Note,
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47-2721

Sec. 3. Real property tax exemption.

(a) That portion of improvements on real property situated on or adjacent to square 455 in the District of Columbia in preparation for occupation and use, under construction for occupation and use, or occupied and used as a downtown sports arena shall be exempt from real property taxation.

(b) The provisions of sections 2, 3, and 5 of An Act To define the real property exempt from taxation in the District of Columbia, approved December 24, 1942 (56 Stat. 1091; D.C. Code §§ 47-1005, 47-1007, and 47-1009), shall apply with respect to the improvements exempted by this section.

Note,
Sections
47-1005,
47-1007,
47-1009

Sec. 4. The provisions of this act shall apply after the following conditions are met:

(1) The Mayor submits to the Council for approval an exclusive development rights agreement to construct a downtown sports arena in the District of Columbia accompanied by a report containing the Mayor's assurances that the downtown sports arena will not have an adverse impact on the District and that the revenue from the tax identified in this act is not necessary to balance the operating budget of the District;

(2) The Council approves by resolution the exclusive development rights agreement submitted by the Mayor pursuant to paragraph (1) of this section; and

(3) The Sports Commission Fund created pursuant to section 10 of the Omnibus Sports Consolidation Act of 1994, signed by the Mayor on June 30, 1994 (D.C. Act 10-265; 41 DCR 4636), is established.

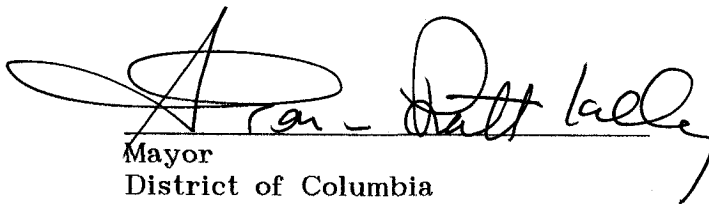
Note,
Sections
47-2722,
47-2723

Sec. 5. This act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act,

approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(1)), and publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.



Chairman
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: August 2, 1994



COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Ten

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: Bill 10-711

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 7-5-94

VOICE VOTE: Approved

Recorded vote on request

Absent: Barry and Thomas

ROLL CALL VOTE - RESULT

Table with 4 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. and 4 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. Lists members: CHMN. CLARKE, BARRY, BRAZIL, CHAVOUS, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, SMITH, JR., THOMAS, SR.

X - Indicates Vote A.B. - Absent N.V. - Present, not voting

CERTIFICATION RECORD

Secretary to the Council (Signature)

Date: July 22, 1994

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 7-19-94

VOICE VOTE: Approved

Recorded vote on request

Absent: Smith

ROLL CALL VOTE - RESULT

Table with 4 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. and 4 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. Lists members: CHMN. CLARKE, BARRY, BRAZIL, CHAVOUS, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, SMITH, JR., THOMAS, SR.

X - Indicates Vote A.B. - Absent N.V. - Present, not voting

CERTIFICATION RECORD

Secretary to the Council (Signature)

Date: July 22, 1994

Item on Consent Calendar

ACTION & DATE:

VOICE VOTE:

Recorded vote on request

Absent:

ROLL CALL VOTE - RESULT

Table with 4 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. and 4 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. Lists members: CHMN. CLARKE, BARRY, BRAZIL, CHAVOUS, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, SMITH, JR., THOMAS, SR.

X - Indicates Vote A.B. - Absent N.V. - Present, not voting

CERTIFICATION RECORD

Secretary to the Council

Date