

# ENROLLMENT(S)

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**COUNCIL OF THE DISTRICT OF COLUMBIA**

**NOTICE**

**D.C. LAW 11- 33**

**" Arena Tax Payment and Use Amendment Act of 1995".**

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. 11-214 on first and second readings, July 11, 1995 and July 25, 1995, respectively. Following the signature of the Mayor on July 25, 1995, pursuant to Section 404(e) of "the Act", and was assigned Act No. 11-115 and published in the August 4, 1995, edition of the D.C. Register (Vol. 42 page 4038) and transmitted to Congress on July 25, 1995 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 this legislation became effective on the date that the President of the United States signed P.L. 104-28\*, on September 6, 1995, therefore, cites this enactment as D.C. Law 11-33, effective September 6, 1995.



DAVID A. CLARKE  
Chairman of the Council

\*Public Law 104-28 waived the 30-day Congressional Review Period for this Law.

ENROLLED ORIGINAL

AN ACT  
D.C. ACT 11-115

*Codification  
District of  
Columbia  
Code  
1996 Supp.*

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JULY 25, 1995

To amend title III of the Omnibus Budget Support Act of 1994 to exclude federal and local taxes on motor vehicle fuel from the definition of gross receipts beginning in fiscal year 1996; to consolidate the twice yearly payments of the fee imposed for the downtown sports and entertainment arena into 1 yearly payment due by June 15 of each fiscal year beginning with Fiscal Year 1995; to clarify that the uses of the fee include the financing of the reimbursement of certain predevelopment costs borne by the District government in the development of a downtown sports and entertainment arena, including the acquisition of real property, the demolition of buildings located on the arena site, and the relocation and housing of District government employees from those buildings; to authorize the Redevelopment Land Agency, or such other District government agency or instrumentality designated by the Mayor, to execute a term loan or other financing which is secured by the fee imposed for the downtown sports and entertainment arena and which is used to pay for the District's predevelopment and development costs associated with the arena; to require the Mayor to adjust the rates of the fee imposed for the downtown sports and entertainment arena if the annual revenue estimated from the fee is less than \$9 million; and to require the Mayor to provide periodic reports to the Council on the District's obligations, expenditures, and revenues associated with the development of a downtown sports and entertainment arena.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Arena Tax Payment and Use Amendment Act of 1995".

Sec. 2. Title III of the Omnibus Budget Support Act of 1994, effective June 14, 1994 (D.C. Law 10-128; D.C. Code § 47-2751 *et seq.*), is amended as follows:

(a) Section 301(1) is amended to read as follows:

"(1) "District gross receipts" means all income, derived from any activity

**Section  
47-2751**

ENROLLED ORIGINAL

whatsoever from sources within the District, whether compensated in the District or not, prior to the deduction of any expense whatsoever connected with the production of such income, except that, beginning with the fee that is required by this title to be paid in Fiscal Year 1996 and thereafter, the calculation of such income shall not include the collection of federal or local taxes on motor vehicle fuel."

(b) Section 302 is amended as follows:

Section  
47-2752

(1) Subsection (a-1) is amended as follows:

(A) Paragraph (1) is amended to read as follows:

"(1) For the fiscal year beginning October 1, 1994, and each fiscal year thereafter until the requirements of paragraph (3) of this subsection have been met, each feepayer shall remit to the Mayor, on or before June 15, a fee that shall be based upon the annual District gross receipts of a feepayer for the feepayer's preceding tax year and computed according to the fee schedule provided in subsection (b) of this section."

(B) Paragraph (3) is amended to read as follows:

"(3) Except as provided in paragraph (4) of this subsection, the Mayor shall collect the fee that shall be remitted pursuant to paragraph (1) of this subsection as agent on behalf of the Redevelopment Land Agency or such other District government agency or instrumentality designated by the Mayor and shall transfer the fee to the Redevelopment Land Agency or such other District government agency or instrumentality designated by the Mayor, to be used as follows:

"(A) As a first priority, to finance the reimbursement of any fund of the General Fund of the District government, including, but not limited to, the Rainy Day Fund established in Fiscal Year 1995, which has been the source of any loan, reprogramming, or transfer of funds to any District government agency or instrumentality for reasonable, necessary, and verified predevelopment and developments costs that have been borne by such District agency or instrumentality for a downtown sports and entertainment arena;

"(B) To finance the reimbursement of any District government agency or instrumentality for any and all reasonable, necessary, and verified predevelopment and development costs that are borne by such District government agency or instrumentality for a downtown sports and entertainment arena;

"(C) To finance the demolition of buildings located on the future site of the downtown sports and entertainment arena and the relocation and housing of District employees from those buildings;

"(D) To finance the acquisition of real property that will serve as the site for a downtown sports and entertainment arena; and

"(E) To finance any other costs of the District government associated with the development of a downtown sports and entertainment arena."

(C) By adding a new paragraph (4) to read as follows:

"(4)(A) The Redevelopment Land Agency, or such other District government

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agency or instrumentality which has been designated by the Mayor and about which the Mayor shall provide written notice to the Council prior to such designation, is authorized to be the agency which may pledge and create a perfected security interest in the fee that is remitted pursuant to paragraph (1) of this subsection for debt service payment on a term loan or other financing mechanism that is used for the purposes set forth in paragraph (3) of this subsection; provided, that such borrowing or other financing is consistent with the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 777; D.C. Code § 1-201 *passim*), and the laws of the District of Columbia.

"(B) The Mayor shall provide the Council with the following information associated with the downtown sports and entertainment arena:

"(i) A copy of any term sheet, loan commitment, and any other obligation executed by the Redevelopment Land Agency or any District government agency or instrumentality to finance the District government's costs associated with the development of a downtown sports and entertainment arena;

"(ii) A copy of each contract executed by the Redevelopment Land Agency, or any District government agency or instrumentality, for goods or services associated with the development of a downtown sports and entertainment arena; and

"(iii) On or before July 1, 1995, and every 6 months thereafter, a biannual report which provides an accounting and itemization of all financial obligations and expenditures of the District government, and all revenues generated to the District government, associated with the development of a downtown sports and entertainment arena."

(2) Subsection (b) is amended by striking the phrase "The amount of the special public safety fee" and inserting the phrase "Except as provided in subsection (c) of this section, the amount of the fee" in its place.

(3) A new subsection (c) is added at the end to read as follows:

"(c) On or before December 1 of each year, the Mayor shall certify to the Council the amount of revenue received by the District from imposition of the fee during the immediately preceding fiscal year and provide an estimate of the amount of revenue expected to be collected from the fee in the then current fiscal year. If the amount estimated to be collected in the then current fiscal year is less than \$9 million, the Mayor shall increase the rate of the fee to provide that the estimated revenue in the then current fiscal year is not greater than \$9 million. The Mayor shall notify the Council and feepayers of any new rates in the fee."

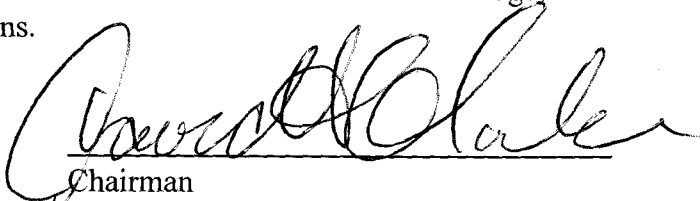
Sec. 3. Section (4)(1) of the Arena Tax Amendment Act of 1994, effective September 28, 1994 (D.C. Law 10-189; 41 DCR 5357), is amended by inserting the word "financial" between the words "adverse" and "impact".

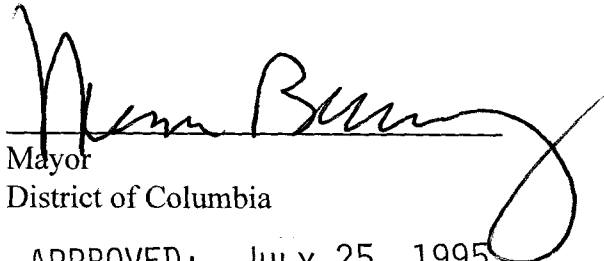
Note,  
Sections  
47-2752  
47-2753

Sec. 4. 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

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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: JULY 25, 1995



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD ELEVEN

RECORD OF OFFICIAL COUNCIL VOTE

B11-214

Docket No. \_\_\_\_\_

ITEM ON CONSENT CALENDAR

ACTION & DATE ADOPTED FIRST READING, 07-11-95

VOICE VOTE APPROVED

RECORDED VOTE ON REQUEST CHAVOUS

ABSENT \_\_\_\_\_

ROLL CALL VOTE - Result \_\_\_\_\_

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote AB - Absent NV - Present not Voting

CERTIFICATION RECORD

Secretary to the Council

July 25, 1995  
Date

ITEM ON CONSENT CALENDAR

ACTION & DATE ADOPTED FINAL READING, 07-25-95

VOICE VOTE APPROVED

RECORDED VOTE ON REQUEST BRAZIL, CHAVOUS, EVANS, LIGHTFOOT AND SMITH

ABSENT \_\_\_\_\_

ROLL CALL VOTE - Result \_\_\_\_\_

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X-indicates no AB-Absent NV-Present not voting

CERTIFICATION RECORD

Secretary to the Council

July 25, 1995  
Date

ITEM ON CONSENT CALENDAR

ACTION & DATE \_\_\_\_\_

VOICE VOTE \_\_\_\_\_

RECORDED VOTE ON REQUEST \_\_\_\_\_

ABSENT \_\_\_\_\_

ROLL CALL VOTE - Result \_\_\_\_\_

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote AB - Absent NV - Present not Voting

CERTIFICATION RECORD

Secretary to the Council

Date