

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend, on a temporary basis, Chapter 38 of Title 47 of the District of Columbia Official Code to provide for real property tax rebates for supermarkets that would qualify for the existing real property tax exemption but for the inability of the landlord to pass the tax abatement onto the supermarket.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Neighborhood Supermarket Tax Relief Clarification Temporary Act of 2008”.

Sec. 2. Chapter 38 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents is amended by adding a new section designation to read as follows:

“47-3805. Supermarket real property tax rebate.”.

(b) A new section 47-3805 is added to read as follows:

“§ 47-3805. Supermarket real property tax rebate.

“(a) For the purposes of this section, the term “qualified supermarket” means a qualified supermarket, as defined in § 47-3801(2), for which all of the requirements for the real property tax exemption provided by § 47-1002(23), other than § 47-1002(23)(B)(iii), are satisfied.

“(b) Beginning October 1, 2007, if a qualified supermarket leases real property (or a portion thereof) that is subject to tax under Chapter 8 of Title 47, the qualified supermarket shall receive a rebate of the tax that represents the qualified supermarket's pro rata share of the tax levied for the tax year on the real property (or portion thereof) that the qualified supermarket leases if:

“(1) The qualified supermarket is liable under the lease for its pro rata share of the tax;

“(2) An application for the rebate of the tax is made on or before December 31st of the succeeding tax year; and

“(3) The lessor paid the tax.

“(c) The rebate shall be the amount of the pro rata share of the tax paid by the qualified supermarket as required by the lease.

“(d) The application shall include:

“(1) A copy of the lease; and

“(2) Documentation that the tax has been paid, as required by the Mayor.

“(e) If a proper application has been made, the Mayor shall rebate the tax to the qualified supermarket on or before March 1st of the succeeding tax year.

“(f) Any rebates authorized under this section shall be paid from the General Fund of the District of Columbia.”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. Effective date.

(a) 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), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

(b) This act shall expire after 225 days of its having taken effect.

Chairman
Council of the District of Columbia

Mayor
District of Columbia