

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend Chapter 8 of Title 47 of the District of Columbia Official Code to allow for a real property tax rebate to public charter schools which pay real property tax through a lease agreement.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as "Public Charter School Real Property Tax Rebate Act of 2004".

Sec. 2. Chapter 8 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 "47-867. Public charter school property tax rebate."

(b) A new section 47-867 is added to read as follows:

"§ 47-867. Public charter school real property tax rebate.

"(a) A public charter school that leases a school facility from an entity subject to tax under this chapter shall receive a rebate of that portion of the tax, if any, that represents the public charter school's pro rata share of the lessor's tax on the property if:

"(1) It is liable under the lease for the pro rata share of the tax;

"(2) It applies for the rebate of the tax on or before September 15 of the calendar year in which the school year ended; and

"(3) The lessor paid the tax.

"(b) The rebate shall be the amount of the portion of the tax paid by the public charter school.

"(c) The application shall include:

"(1) A copy of the lease; and

"(2) Documentation the tax has been paid.

"(d) If a proper application has been made, the Mayor shall rebate the tax on or before December 31 of the same calendar year."

New
§ 47-867

ENROLLED ORIGINAL

Sec. 3. Applicability.

This act shall apply as of October 1, 2005, subject to inclusion in the budget and financial plan.

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report 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. 5. 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), 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.

Chairman
Council of the District of Columbia

Mayor
District of Columbia