

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

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To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain real property owned, or occupied under a ground lease, by KIPP DC, a nonprofit corporation, or by KIPP DC – Douglass QALICB, Inc., a subsidiary of KIPP DC.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “KIPP DC Douglass Property Tax Exemption Act of 2009”.

Sec. 2. Chapter 10 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:

“47-1082. KIPP DC – Douglass Property; Lot 950, Square 5872.”.

(b) A new section 47-1082 is added to read as follows:

“§ 47-1082. KIPP DC – Douglass Property; Lot 950, Square 5872.

“(a) The real property located at 2600-2620 Douglas Road, S.E., and described as Lot 950, Square 5872, shall be exempt from real property taxation, including possessory interests, so long as the real property continues to be owned, or occupied under a ground lease, by KIPP DC or KIPP DC – Douglass QALICB, Inc.

“(b) Any transfer, assignment, or other disposition of all or any portion of the real property described in subsection (a) of this section, including an assignment of leasehold interest in the real property or a sublease of the real property, between KIPP DC and KIPP DC – Douglass QALICB, Inc., shall be exempt from the tax imposed by § 42-1103 and § 47-903.”.

Sec. 3. 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)).

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Sec. 4. 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