

AN ACT

*Codification  
District of  
Columbia  
Official Code*

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation, and provide equitable tax relief to, certain real property of The Studio Theatre used for housing in support of the nonprofit activities of the theater.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Studio Theatre Housing Property Tax Exemption and Equitable Tax Relief 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 47-1082 to read as follows:

“47-1082. The Studio Theatre housing.”

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

“§ 47-1082. The Studio Theatre housing.

“(a) Subject to subsection (b) of this section, the following real property described shall be exempt from taxation so long as the real property is owned by The Studio Theatre, Inc., a District of Columbia nonprofit corporation, is used for housing in support of the nonprofit activities of the theater, and is not used for any commercial purposes:

“(1) Lot 208, Square 155;

“(2) Lot 0094, Square 179; and

“(3) Lots 2061, 2073, 2083, 2164, 2253, and 2300, Square 157.

“(b) The Studio Theatre, Inc. shall make the reports required by § 47-1007 and shall have appeal rights provided by § 47-1009.

“(c) Real property taxes, interest, penalties, fees, and other related charges assessed against the real properties described in subsection (a) of this section, for the period of January 1, 2005 through the effective date of this section, shall be forgiven, and any payments made for such period shall be refunded.

“(d) The tax imposed by § 42-1103 and § 47-903 and paid by The Studio Theatre, Inc., on the real properties described in subsection (a) of this section shall be forgiven, and any

New  
§ 47-1082

payments made for such period shall be refunded.”.

**Sec. 3. Applicability.**

This act shall apply upon the inclusion of its fiscal effect in an approved 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.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia