

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 certain property leased to, and occupied by, Emmaus Services for the Aging, Inc., a District of Columbia nonprofit organization, and used in its tax-exempt function.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Emmaus Rehabilitation Project Real Property Exemption Act of 2004".

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 "47-1057. Emmaus Rehabilitation Project, lot 74 in square 366."

New
§ 47-1057

(b) A new section 47-1057 is added to read as follows:

"§ 47-1057. Emmaus Rehabilitation Project, lot 74 in square 366.

"The real property, described as lot 74 in square 366 in the District of Columbia, is hereby exempt from real property and transfer and deed recordation taxation so long as, and to the extent that, the same is occupied by Emmaus Services for the Aging, Inc., an organization qualifying under section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)), and is used to further the tax-exempt purposes of Emmaus Services for the Aging, Inc. Any real property and transfer and deed recordation taxes paid shall be refunded to the payer under the same conditions and subject to the same provisions as if the exemption were granted administratively.

Sec. 3. Applicability.

Section 2 shall apply as of April 9, 2003.

Note,
§ 47-1047

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement 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)).

ENROLLED ORIGINAL

Sec. 5. 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), and shall remain in effect for no longer than 90 days, as provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Official Code § 1-204.12(a)).

Chairman
Council of the District of Columbia

Mayor
District of Columbia