

AN ACT

Codification
District of
Columbia
Official Code

2001 Edition

2011 Summer
Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend section 47-2761 of the District of Columbia Official Code to clarify the definition of a feepayer does not include an entity which paid substantially all of its gross receipts to organizations which are tax-exempt pursuant to section 501(c)(3) of the Internal Revenue Code of 1986.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Ballpark Fee Clarification Act of 2010”.

Sec. 2. Section 47-2761(6) of the District of Columbia Official Code is amended as follows:

Amend
§ 47-2761

- (a) The lead-in text is re-designated as subparagraph (A).
- (b) Subparagraphs (A), (B), and (C) are re-designated as sub-subparagraphs (i), (ii), and (iii).

(C) A new subparagraph (B) is added to read as follows:

“(B)(i) A feepayer shall not include an entity or a successor entity which paid a ballpark fee for the fiscal years beginning October 1, 2004 through, and including, October 1, 2009, if the entity paid substantially all of its gross receipts to organizations which are tax-exempt pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3)), in the year attributable to the ballpark fee liabilities.

“(ii) Within one year after the effective date of this subsection, the entity or successor entity which is described in sub-subparagraph (i) of this subparagraph and which paid the ballpark fee may apply for a refund and the refund shall be paid, with interest, to the applicant. There shall be an aggregate limitation of \$50,000 in refunds available from the General Fund of the District of Columbia under this sub-subparagraph.”.

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,

ENROLLED ORIGINAL

approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

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