



ANTHONY A. WILLIAMS  
MAYOR

**OCT - 1 2004**

The Honorable Linda W. Cropp  
Chairman  
Council of the District of Columbia  
1350 Pennsylvania Avenue, N.W., Suite 504  
Washington, D.C. 20004

Dear Chairman Cropp:

Enclosed for consideration and enactment by the Council is the "Ballpark Omnibus Financing and Revenue Act of 2004". On behalf of the citizens of the District of Columbia (the "District"), I hereby request that you introduce, and that the Council of the District of Columbia (the "Council") vote to approve the legislation.

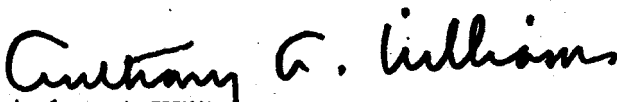
The proposed legislation authorizes the creation of a revenue fund, provides for the imposition of a fee on the gross receipts of certain persons doing business within the District of Columbia, provides for a sales tax at the point of sale within the District on tickets of admission to certain events at a ballpark or arena and provides for a sales tax on the sale of personal property and certain services at a ballpark or arena to assist in financing the costs of the development, construction, or renovation of RFK and a new ballpark in the District of Columbia. It also authorizes the issuance of District of Columbia revenue bonds to pay the construction and related costs of these projects.

The initiative complements the District's neighborhood revitalization efforts and supports the District's policy to retain and attract residents by encouraging the development of facilities that enhance the quality of life in our city. Financing a new ballpark represents an investment in the future economic development of our city. As with other successful investments in public facilities in our own city and others, it will have a catalytic effect on new development in the areas surrounding the ballpark.

Our nation's capital has a long and rich tradition of baseball dating back to the 19<sup>th</sup> century and we now have the rare opportunity to bring this tradition back to our citizens. This unique opportunity may not come our way again.

I urge the Council to take prompt and favorable action on the measure.

Sincerely,

  
Anthony A. Williams

Enclosures

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5 Chairman Linda W. Cropp  
6 at the request of the Mayor  
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9  
10 A BILL  
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16 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA  
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21 Chairman Linda W. Cropp, at the request of the Mayor, introduced the following bill, which was  
22 referred to the Committee on \_\_\_\_\_  
23

24 To amend Title 47 of the District of Columbia Official Code to create a special non-lapsing  
25 account within the General Fund to be denominated as the "Ballpark Revenue Fund"; to  
26 impose a ballpark fee on the gross receipts of certain persons doing business within the  
27 District of Columbia; to impose a sales tax at the point of sale within the District of  
28 Columbia on tickets of admission to certain events at a ballpark or arena; to impose a  
29 sales tax on the sale of personal property and certain services at a ballpark or arena; to  
30 provide that the Ballpark Revenue Fund be used to pay, or to support debt service on  
31 bonds or other evidence of indebtedness to be issued to pay, certain costs of the  
32 development, construction, or renovation of a stadium or arena after October 1, 2004, that  
33 has as its primary purpose the hosting of professional athletic team events in the District  
34 of Columbia; and to authorize the issuance of District of Columbia revenue bonds to pay  
35 the construction and related costs of the ballpark or arena.  
36

37 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this  
38 act may be cited as the "Ballpark Omnibus Financing and Revenue Act of 2004".

39 Sec. 2. The Council of the District of Columbia finds that:

40 (1) The ownership, construction, development, or renovation of a publicly financed  
41 stadium or arena in the District of Columbia, after October 1, 2004, for professional athletic team

1 events is a municipal use that is in the interest of, and for the benefit of, the citizens of the  
2 District of Columbia because such a publicly owned stadium or arena will contribute to the  
3 social and economic well being of the citizens of the District of Columbia and significantly  
4 enhance the economic development and employment opportunities within the District of  
5 Columbia.

6 (2) In order to further that interest, it is appropriate for the District of Columbia to pay the  
7 cost of constructing, developing, or renovating a stadium or arena and to that end: to impose a  
8 ballpark fee based upon the gross receipts of certain persons doing business within the District of  
9 Columbia; to impose a tax on the sales of tickets, or rights to admission, to certain events at the  
10 stadium or arena; to impose a tax on sales of personal property and certain services at the  
11 stadium or arena and to utilize the revenues derived from such fees and taxes to pay the cost of  
12 development, construction, or renovation of the stadium or arena or the debt service on bonds or  
13 other evidence of indebtedness issued to finance the cost of the development, construction, or  
14 renovation of the stadium or arena; to acquire real property in furtherance of these public  
15 purposes; to lease the stadium or arena to one or more professional baseball clubs; and for the  
16 District of Columbia and any duly designated District government agency or instrumentality to  
17 enter into binding and enforceable contracts to further these purposes.

18 Sec. 3. Creation of Revenue Fund.

19 (1) There is established within the General Fund a segregated, non-lapsing account to be  
20 denominated as the "Ballpark Revenue Fund". The Chief Financial Officer of the District of  
21 Columbia shall pay into the Ballpark Revenue Fund all receipts from those fees and taxes  
22 specifically identified by any provision of District of Columbia law to be paid into such fund.  
23 The Chief Financial Officer of the District of Columbia shall create a sub-account within the

1 Ballpark Revenue Fund for each type of fee and tax that is to be paid into such fund and shall  
2 allocate the receipts from each type of fee and tax to the appropriate sub-account. The Mayor, or  
3 any District government agency or instrumentality that has been designated by the Mayor, may  
4 pledge and create a security interest in the monies in the Ballpark Revenue Fund, or any sub-  
5 account or sub-accounts within such fund, for the payment of the costs of carrying out any of the  
6 purposes described in subsection (3) of this section, for the payment of the debt service on any  
7 bonds or other evidence of indebtedness as well as any and all fees and charges incurred in  
8 connection therewith, for any and all payments owing under any document or instrument  
9 entered into in connection with such indebtedness, including any credit enhancement agreement,  
10 insurance policy, security agreement, or other agreement or instrument establishing a swap or  
11 other derivative arrangement entered into by the District or any District government agency or  
12 instrumentality, and for any of the purposes described in subsection (3) of this section, without  
13 further action by the Council as permitted by section 490(f) of the District of Columbia Home  
14 Rule Act, approved December 24, 1973 (87 Stat. 809; D.C. Official Code § 1-204.90(f)). If  
15 bonds or other evidence of indebtedness are issued, such payment will be made in accordance  
16 with the provisions of the documents entered into by the District or any District agency or  
17 instrumentality in connection with the issuance of any such bonds or other evidence of  
18 indebtedness. Notwithstanding D.C. Official Code § 28:9-101 *et seq.*, or any other provision to  
19 the contrary, any security interest created pursuant to this subsection shall be valid, binding and  
20 perfected from the time such security interest is created, with or without the physical delivery of  
21 any funds or any other property, with or without further action, and whether or not any  
22 statement, document, or instrument relating to such security interest is recorded or filed. The lien  
23 created by such security interest shall be valid, binding and perfected with respect to any person

1 (as defined in D.C. Official Code § 47-2001(i)) having claims against the District, whether or not  
2 such person has notice of such lien.

3 (2) For purposes of this section, "ballpark" shall have the meaning specified in D.C.  
4 Official Code § 47-2002.05(a)(2).

5 (3) The purposes for which the monies deposited in the Ballpark Revenue Fund may be  
6 used are as follows:

7 (A) To directly pay or to finance the reimbursement of any fund of the General  
8 Fund of the District which has been the source of the payment of any loan, reprogramming, or  
9 transfer of funds to any District government agency or instrumentality for the payment of, any  
10 and all reasonable and verified predevelopment and development costs that have been borne by  
11 the District or such District government agency or instrumentality for a ballpark;

12 (B) To directly pay, or to finance the reimbursement of the District or any District  
13 government agency or instrumentality for, any and all reasonable and verified predevelopment  
14 and development costs that were borne by the District or such District government agency or  
15 instrumentality for a ballpark;

16 (C) To directly pay, or to finance the reimbursement of the District or any District  
17 government agency or instrumentality for, any or all costs arising out of or relating to the  
18 acquisition of real property, by purchase, lease, or condemnation in accordance with D.C.  
19 Official Code §§16-1311 through 16-1321, or other means of acquiring or assembling real  
20 property or interests in real property, including rights-of-way or other easements, that will serve  
21 as the site for a ballpark or are otherwise necessary to facilitate the construction of a ballpark or  
22 use of the site for a ballpark;

1 (D) To directly pay or finance all or any of the costs of the demolition of  
2 buildings located on the future site of a ballpark and the cost of environmental remediation of the  
3 land that is the future site of a ballpark;

4 (E) To directly pay or finance all or any of the costs of the design, development,  
5 construction, improvement, furnishing, and equipping of a ballpark;

6 (F) To directly pay or finance all or any of the costs of renovating Robert F.  
7 Kennedy Stadium for use as a ballpark until construction of a new ballpark has been completed;

8 (G) To directly pay or finance all or any of the costs of any future renovations,  
9 improvements, maintenance or upgrades to Robert F. Kennedy Stadium or a new ballpark after  
10 its construction has been completed;

11 (H) To directly pay or finance all or any other costs of the District or any District  
12 government agency associated with the financing, development, construction or renovation of a  
13 ballpark; and

14 (I) To pay debt service on Bonds issued in accordance with this act.

15 **Sec. 4. Bond Issuance.**

16 (a) **Definitions.**

17 (1) "Ballpark Revenue Fund" means the Ballpark Revenue Fund created in  
18 section 3 of this act.

19 (2) "Bonds" means the District of Columbia revenue bonds, notes, or other  
20 obligations (including refunding bonds, notes and other obligations) in one or more series,  
21 authorized to be issued pursuant to Section 490 of the Home Rule Act, as implemented by this  
22 act.

23 (3) "District" means the District of Columbia.

1           (4)    "Home Rule Act" means the District of Columbia Home Rule Act,  
2 approved December 24, 1973 (87 Stat. 809; D.C. Official Code § 1-201.01 *et seq.*).

3           (5)    "Project" means the financing, refinancing, or reimbursing of costs  
4 incurred in the site acquisition for, and the development, design, construction, improvement,  
5 furnishing, and equipping of a Ballpark as such term is defined in D.C. Official Code § 47-  
6 2002.05(a)(2) and any other costs to which the monies in the Ballpark Revenue Fund may be  
7 applied.

8           (b) Approval of Bonds.

9           The Council hereby approves the issuance of one or more series of Bonds in a total  
10 amount not to exceed Five Hundred Million Dollars (\$500,000,000) for payment of the costs of  
11 the Project. There is hereby allocated to the Bonds the monies in the Ballpark Revenue Fund or  
12 such portion of such monies as shall be determined in accordance with the terms of the Bonds for  
13 the payment of debt service on the Bonds and the payment of such other costs as are permitted to  
14 be paid with monies from the Ballpark Revenue Fund.

15           (c) Bond terms; execution.

16           The Mayor may take any action necessary or appropriate in accordance with this act in  
17 connection with the preparation, execution, issuance, sale, delivery, and payment of Bonds,  
18 including determinations of:

19                   (1)The final form, content, designation, and terms of the Bonds, including a  
20 determination that the Bonds may be issued in certificate or book entry form;

21                   (2)The principal amount of the Bonds to be issued and the denominations of the  
22 Bonds;

1 (3)The rate or rates of interest on, and the method or methods of determining the  
2 rate or rates of interest on, the Bonds;

3 (4)The date or dates of issuance, sale, and delivery of, the payment of interest on,  
4 and the maturity date or dates of, the Bonds;

5 (5)Whether the Bonds are to be sold at a competitive or negotiated sale and the  
6 terms and conditions of such sale;

7 (6)The terms under which the Bonds may be paid, optionally or mandatorily  
8 redeemed, accelerated, called or put for redemption, repurchase or remarketing before their  
9 respective stated maturities;

10 (7)Provisions for the registration, transfer and exchange of each series of Bonds  
11 and the replacement of mutilated, lost, stolen, or destroyed Bonds;

12 (8)The creation of any reserve fund, sinking fund or other fund with respect to the  
13 Bond and the determination of the priority thereof;

14 (9)The time and place of payment of the Bonds;

15 (10)Whether the Bonds will be taxable, tax-exempt, or a combination thereof;

16 (11)Procedures for monitoring the use of the proceeds received from the sale of  
17 the Bonds to ensure that they are properly applied to the Project and used to accomplish the  
18 purposes of this act; and

19 (12)Actions necessary to qualify the Bonds under the blue sky laws of any  
20 jurisdiction where the Bonds are marketed.

21 (d) The Bonds shall contain a legend, which shall provide that the Bonds shall be special  
22 obligations of the District, shall be nonrecourse to the District, shall not be a pledge of, and shall  
23 not involve, the faith and credit or the taxing power of the District (other than the payments from



1 the Ballpark Revenue Fund or any other security authorized by this act), shall not constitute a  
2 debt of the District, and shall not constitute lending of the public credit for private undertakings  
3 as prohibited by section 602(a)(2) of the Home Rule Act (D.C. Official Code § 1-206.02(a)(2)).

4 (e) The Bonds shall be executed in the name of the District and on its behalf by the  
5 manual or facsimile signature of the Mayor. The Mayor's execution and delivery of the Bonds  
6 shall constitute conclusive evidence of the Mayor's approval on behalf of the District of the final  
7 form and content of the same.

8 (f) The official seal of the District, or a facsimile of it, shall be impressed, printed or  
9 otherwise reproduced on the Bonds.

10 (g) The Bonds may be issued at any time or from time to time in one or more issues and  
11 one or more series and may be sold at public or private sale. A series of Bonds may be secured  
12 by a trust agreement or trust indenture between the District and a corporate trustee having trust  
13 powers, and may be secured by a loan agreement or other instrument or instruments by means of  
14 which the District may:

15 (1) Make and enter into any and all covenants and agreements with the trustee or  
16 the holders of the Bonds that the District may determine to be necessary or desirable relating to:

17 (A) The application, investment, deposit, use, and disposition of the  
18 proceeds of Bonds and the other monies, securities and property of the District;

19 (B) The assignment by the District of its rights in any agreement;

20 (C) The terms and conditions upon which additional Bonds of the District  
21 may be issued;

22 (D) The appointment of a trustee to act on behalf of bondholders and  
23 abrogating or limiting the rights of the bondholders to appoint a trustee; and

1                   (E) The vesting in a trustee for the benefit of the holders of Bonds, or in  
2 the bondholders directly, such rights and remedies as the District shall determine to be necessary  
3 or desirable;

4                   (2) Pledge, mortgage or assign monies, agreements, property or other assets of the  
5 District, either in hand or to be received in the future, or both;

6                   (3) Provide for bond insurance, letters of credit, interest rate swaps or other  
7 financial derivative products or otherwise enhance the credit of and security for the payment of  
8 the Bonds or reduce or otherwise manage the interest costs of the Bonds; and

9                   (4) Provide for any other matters of like or different character that in any way  
10 affects the security for or payment on the Bonds.

11                  (h) The Bonds are declared to be issued for essential public and governmental purposes.  
12 The Bonds and the interest thereon and the income therefrom, and all monies pledged or  
13 available to pay or secure the payment of the Bonds, shall at all times be exempt from taxation  
14 by the District, except for estate, inheritance, and gift taxes.

15                  (i) The District does hereby pledge and covenant and agree with the holders of the Bonds  
16 that, subject to the provisions of the financing documents, the District will not limit or alter the  
17 revenues pledged to secure the Bonds or the basis on which such revenues are collected or  
18 allocated, will not impair the contractual obligations of the District to fulfill the terms of any  
19 agreement made with the holders of the Bonds, will not in any way impair the rights or remedies  
20 of the holders of the Bonds, and will not modify in any way, with respect to the Bonds, the  
21 exemptions from taxation provided for in this act, until the Bonds, together with interest thereon,  
22 with interest on any unpaid installment of interest and all costs and expenses in connection with  
23 any suit, action or proceeding by or on behalf of the holders of the Bonds, are fully met and

1 discharged. This pledge and agreement for the District may be included as part of the contract  
2 with the holders of the Bonds. This subsection constitutes a contract between the District and the  
3 holders of the Bonds. To the extent that any acts or resolutions of the Council may be in conflict  
4 with this act, this act shall be controlling.

5 (j) Consistent with section 490(a)(4)(B) of the Home Rule Act (D.C. Official Code § 1-  
6 204.90(a)(4)(B)) and notwithstanding D.C. Official Code § 28:9-101 *et seq.*:

7 (1) A pledge made and security interest created in respect of the Bonds or  
8 pursuant to any related financing document shall be valid, binding, and perfected from the time  
9 the security interest is created, with or without physical delivery of any funds or any property  
10 and with or without any further action;

11 (2) The lien of the pledge shall be valid, binding and perfected as against all  
12 parties having any claim of any kind in tort, contract or otherwise against the District, whether or  
13 not such party has notice; and

14 (3) The security interest shall be valid, binding and perfected whether or not any  
15 statement, document or instrument relating to the security interest is recorded or filed.

16 (k) If there shall be a default in the payment of the principal of, or interest on, any Bonds  
17 of a series after the principal or interest shall become due and payable, whether at maturity or  
18 upon call for redemption, or if the District shall fail or refuse to carry out and perform the terms  
19 of any agreement with the holders of any of the Bonds, the holders of the Bonds, or the trustee  
20 appointed to act on behalf of the holder of the Bonds, may, subject to the provisions of the  
21 financing documents, do the following:

1           (1) By action, writ or other proceeding, enforce all rights of the holders of the  
2 Bonds, including the right to require the District to carry out and perform the terms of any  
3 agreement with the holders of the Bonds or its duties under this act;

4           (2) By action, require the District to account as if it were the trustee of an express  
5 trust;

6           (3) By action, petition to enjoin any acts or things that may be unlawful or in  
7 violation of the rights of the holders of the Bonds; and

8           (4) Declare all the Bonds to be due and payable, whether or not in advance of or  
9 at maturity and, if all defaults be made good, annul the declaration and its consequences.

10           (l) The members of the Council, the Mayor or any person executing any of the Bonds  
11 shall not be personally liable on the Bonds by reason of the issuance thereof.

12           (m) Notwithstanding any other provision of this act, the Bonds shall not be general  
13 obligations of the District and shall not be in any way a debt or liability of the District within the  
14 meaning of any debt or other limit prescribed by law. The full faith and credit or the general  
15 taxing power of the District (other than monies in the Ballpark Revenue Fund or any other  
16 security authorized by this act) shall not be pledged to secure the payment of the Bonds.

17   . Sec 5. Amendments to Title 47.

18           (1) Chapter 20 of Title 47 of the District of Columbia Official Code is amended as  
19 follows:

20           (a) The table of contents is amended by adding the phrase "47-2002.05. Ballpark sales  
21 taxes." after the phrase "47-2002.04. Special event promoter obligations and penalties."

22           (b) A new section 47.2002.05 is added to read as follows:

23           "§ 47-2002.05. Ballpark sales taxes.

1           “(a) For the purposes of this section:

2                   “(1) The term “professional athletic team” includes, but is not limited to, any  
3 professional baseball, basketball, football, soccer, hockey, lacrosse or other athletic team whose  
4 members receive financial compensation from their participation in such team’s athletic  
5 exhibitions.

6                   “(2) The term “Ballpark” means (i) a stadium or arena constructed after October  
7 1, 2004 on a site bounded by N Street, SE, Potomac Avenue, SE, South Capitol Street, SE and 1<sup>st</sup>  
8 Street, SE, or any designated alternative site in the District of Columbia if the primary site shall  
9 be unavailable, including facilities functionally related and subordinate thereto and the  
10 accompanying infrastructure, including office and transportation facilities (including parking)  
11 adjacent to or serving a ballpark, that has as its primary purpose the hosting of professional  
12 athletic team events and is constructed in whole or in part with monies deposited in, or bonds or  
13 other evidence of indebtedness the debt service upon which is financed in whole or in part by  
14 monies deposited in, the Ballpark Revenue Fund, and (ii) until such time as the hosting of  
15 professional athletic team events for which tickets are sold has commenced at the  
16 aforementioned newly-constructed stadium or arena, the term “Ballpark” shall also include  
17 Robert F. Kennedy Stadium, described as that geographic area of the District of Columbia  
18 consisting of the areas designated as A, B, C, D, or E on the revised map entitled “Map to  
19 Designate Transfer of Stadium and Lease of Parking Lots to the District,” prepared jointly by the  
20 National Park Service (National Capital Region) and the District of Columbia Department of  
21 Public Works for site development and dated October 1986 (NPS Drawing number 831/87284-  
22 A) and any other future additions thereto.

1           “(3) The term “ticket” means any physical, electronic, or other form of a  
2 certificate, documents, or token showing that a fare, admission, or license fee for a revocable  
3 right to enter the Ballpark, or a right to purchase future rights to enter the Ballpark, has been  
4 paid.

5           “(b) Notwithstanding any other provision of this Chapter relating to the imposition of  
6 sales tax on either a retail sale or a sale at retail, there is hereby imposed a sales tax of 10% on  
7 the gross receipts of any person from the sale of tickets to any public event referred to in D.C.  
8 Official Code § 47-2001(n)(1)(H) sponsored by such person (or any affiliate of such person) and  
9 to be performed at the Ballpark, regardless of whether any such ticket is sold to a person who  
10 resells the ticket to another person or to a person who uses the ticket for admission to the event;  
11 provided that with respect to tickets to events at Robert F. Kennedy Stadium, the tax shall apply  
12 only to professional baseball games or professional-baseball-related events and exhibitions. The  
13 sales tax imposed by this section shall be in lieu of any sales tax imposed on tickets by D.C.  
14 Official Code § 47-2001 *et seq.*

15           “(c) Notwithstanding any other provision of this Chapter, there is hereby imposed a sales  
16 tax of 10% on the gross receipts of any person from the sale at the Ballpark during such times as  
17 shall reasonably relate to the performance of baseball games at the Ballpark of tangible personal  
18 property or services otherwise taxable under the provisions of this Chapter, except that the rate  
19 shall be 12% of the gross receipts from the sale of or charge for the service of parking motor  
20 vehicles, and provided that with respect to the sale of tangible personal property or services at  
21 Robert F. Kennedy Stadium, the tax shall apply only to professional baseball games or  
22 professional baseball related events.

1           “(d) The revenues received by the District of Columbia from the taxes imposed by this  
2 section shall be deposited into one or more accounts within the Ballpark Revenue Fund.”

3           (c) Title 47 of the District of Columbia Official Code is amended as follows:

4                   (1) The table of contents is amended by adding the phrase “27B. Ballpark  
5 Fee....47-2761” after the phrase “27A. Special Public Safety Fee.....47-2751.”.

6                   (2) A new Chapter 27B is added to read as follows:

7                           “Chapter 27B. BALLPARK FEE

8                   “Section 47-2561. Definitions.

9                   “Section 47-2562. Ballpark fee.

10                  “Section 47-2763. Enforcement.

11                  “§ 47-2761. Definitions.

12                  “For the purposes of this chapter, the term:

13                           “(1) “Chief Financial Officer” means the Chief Financial Officer of the District of  
14 Columbia.

15                           “(2) “District gross receipts” means all income derived from any activity whatsoever  
16 from sources within the District, whether compensated in the District or not, prior to the  
17 deduction of any expense whatsoever connected with the production of such income, except that  
18 beginning with the ballpark fee that is required by this title to be paid in fiscal year 2005 and  
19 thereafter, the calculation of such income shall not include the collection of federal or local taxes  
20 on motor vehicle fuel.

21                           “(3)(A) “Feepayer”, except as provided in subparagraph (B) of this paragraph, means any  
22 person, fiduciary, partnership, unincorporated business, association, corporation. or any other  
23 entity subject to:

1           “(i) Subchapter VII of Chapter 18 of this title;

2           “(ii) Subchapter VIII of Chapter 18 of this title; or

3           “(iii) The provisions of the District of Columbia Unemployment Compensation Act,  
4 approved August 28, 1935 (49 Stat. 946; D.C. Official Code § 51-101 *et seq.*), except any  
5 employer in the employer’s capacity as a householder as distinguished from an employer in the  
6 pursuit of a trade, occupation, profession, enterprise, or vocation.

7           “(B) “Feepayer” shall not include a child development home, as defined in D.C. Official  
8 Code § 4-401(3).

9           “§47-2762. Ballpark Fee.

10           “(a)(1) For the fiscal year beginning October 1, 2004, and each fiscal year thereafter until  
11 and including the fiscal year beginning October 1, 2038, or such earlier or later date as all  
12 obligations that are payable from or secured by the ballpark fee are repaid, each feepayer shall  
13 remit, on or before June 15 of each year, a ballpark fee that shall be based upon the annual  
14 District gross receipts of the feepayer for the feepayer’s preceding tax year and computed  
15 according to the ballpark fee schedule provided in subsection (b) of this section.

16           “(2) For purposes of this subsection, a feepayer that is exempt from taxation pursuant to  
17 D.C. Official Code § 47-1802.01, shall not be subject to the ballpark fee unless, as provided in  
18 D.C. Official Code § 47-1802.01, the feepayer has unrelated business income subject to tax  
19 under §511 of the Internal Revenue Code of 1986. If such feepayer exempt from taxation has  
20 such unrelated business income, the feepayer shall remit the ballpark fee based upon the  
21 feepayer’s annual District gross receipts that were associated with the feepayer’s unrelated  
22 business income for the feepayer’s preceding fiscal year.



1           “(3) The Mayor shall provide the Council with the following information associated with  
2 the Ballpark as that term is defined in D.C. Official Code § 47-2002.05(a)(2):

3           “(i) A copy of any term sheet, loan commitment and any other material obligation  
4 executed by the District or any District government agency or instrumentality to finance the  
5 District government’s costs associated with the development of a Ballpark;

6           “(ii) A copy of each material contract executed by the District or any District  
7 government agency or instrumentality for goods or services associated with the development of a  
8 Ballpark; and

9           “(iii) On or before July 1, 2005, and every 6 months thereafter, a biannual report  
10 which provides an accounting and itemization of all financial obligations and expenditures of the  
11 District government and all revenues generated to the District government, associated with the  
12 development of a Ballpark.

13           “(b) The amount of the ballpark fee shall be computed according to the following  
14 schedule:

15           “(1) Each feepayer with annual District gross receipts of \$3,000,000 to \$4,000,000 shall  
16 pay \$3,000;

17           “(2) Each feepayer with annual District gross receipts of \$4,000,001 to \$8,000,000 shall  
18 pay \$7,200;

19           “(3) Each feepayer with annual District gross receipts of \$8,000,001 to \$12,000,000 shall  
20 pay \$12,000;

21           “(4) Each feepayer with annual District gross receipts of \$12,000,001 to \$16,000,000  
22 shall pay \$19,100; and

1           “(5) Each feepayer with annual District gross receipts greater than \$16,000,000 shall pay  
2 \$28,200.

3           “(c) On or before December 1 of each year, the Mayor shall certify to the Council the  
4 amount of revenue received by the District from imposition of the ballpark fee during the  
5 immediately preceding fiscal year and provide an estimate of the amount of revenue expected to  
6 be received from the ballpark fee in the then current fiscal year. If the amount estimated to be  
7 collected is less than \$24 million, the Mayor shall increase the rate of the ballpark fee to provide  
8 that the estimated revenue in the then current fiscal year is not less than \$24 million. The Mayor  
9 shall notify the Council and feepayers of any new rates in the ballpark fee.

10           “(d) The revenues received by the District from the ballpark fee imposed by this section  
11 shall be deposited into the Ballpark Revenue Fund.

12           “§ 47-2763. Enforcement.

13           “Any feepayer who fails to file a return for or pay the ballpark fee due as required by  
14 D.C. Official Code § 47-2755 shall be subject to the same enforcement provisions and  
15 administrative provisions applicable to the ballpark fee as provided in Chapter 18 and Chapter 41  
16 of this title, but the period of limitations upon assessment and collection shall be determined by  
17 D.C. Official Code § 47-4301.”

18           Sec. 6. Fiscal impact statement.

19           The Council adopts the fiscal impact statement in the committee report as the fiscal  
20 impact statement required by § 602(c) (3) of the District of Columbia Home Rule Act, approved  
21 December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206(c)(3)).

22           Sec. 7. Effective date.

1           This act shall take effect following approval by the Mayor (or in the event of veto by the  
2 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as  
3 provided in § 602(c)(1) of the District of Columbia Home Rule Act, approved December 24,  
4 1973 (87 Stat 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of  
5 Columbia Register.

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