



Chairman Phil Mendelson

**AMENDMENT #2**

B25-68, "Street Vendor Advancement Amendment Act of 2023"

Amendment in the Nature of a Substitute

April 4, 2023

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Attached is an amendment to Section 4 of the ANS from the Office of Chief Financial Officer which ensures that the amnesty program provisions related to minimum sales tax payments can be implemented.

581 “(4) Identify potential locations for an indoor vending market within or near the  
582 Columbia Heights-Mount Pleasant Sidewalk Vending Zone, including cost estimates for  
583 acquiring the land if necessary.

584 “(b) The Mayor shall submit the study required pursuant to paragraph (1) no later than  
585 one year after the effective date of the Street Vendor Advancement Amendment Act of 2023.”.

586 Sec. 4. Section 47-2002.01 is amended by adding a new subsection (e) to read as  
587 follows:

588 “(e) The Chief Financial Officer shall establish a program to provide amnesty to a  
589 taxpayer liable for delinquent MST payments from January 1, 2010 to the effective date of  
590 the Street Vendor Advancement Amendment Act of 2023, including any accrued interest.  
591 The amnesty program shall be available for 5 years.”.

592 Sec. 4. Conforming Amendment.

593 D.C. Code § 47-2002.01 is amended by adding a new subsection (e) that reads as  
594 follows:

595 “(e)(1) Notwithstanding §§ 47-4221 and 47-4222, the Chief Financial Officer shall  
596 abate any unpaid portion of the assessment of the minimum tax (or a liability in respect of  
597 a minimum tax) imposed by this section and certified by the Mayor as eligible for  
598 abatement pursuant to the Street Vendor Advancement Amendment Act of 2023.

599 “(2) The Mayor shall certify to the Chief Financial Officer each taxpayer eligible for  
600 an abatement of minimum tax imposed by this section and any interest or penalties  
601 imposed under this title. The certification shall identify:

602 “(A) The specific taxpayer (including taxpayer identification number and  
603 District sales tax account number);

604 “(B) The amount of any such abatement of minimum tax, interest, and  
605 penalty to be abated;  
606 “(C) The relevant tax periods subject to abatement; and  
607 “(D) Such other information as the Chief Financial Officer shall require.  
608 “(3) The tax periods eligible for abatement under this subsection are the periods  
609 ending March 31, 2010 through the quarter ending immediately after the effective date of  
610 the Street Vendor Advancement Amendment Act of 2023.  
611 “(4) All requests for abatement under this subsection must be filed by the  
612 taxpayer with the Chief Financial Officer on or before September 30, 2028 in the manner  
613 and form prescribed by the Chief Financial Officer.  
614 “(5) Nothing in this subsection shall be construed as authorizing an abatement or  
615 refund of any minimum tax, interest, or penalties previously paid.

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617 Sec. 54. Applicability.

618 (a) This act shall apply upon the date of inclusion of their fiscal effect in an approved  
619 budget and financial plan.

620 (b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in  
621 an approved budget and financial plan, and provide notice to the Budget Director of the Council  
622 of the certification.

623 (c)(1) The Budget Director shall cause the notice of the certification to be published in  
624 the District of Columbia Register.

625 (2) The date of publication of the notice of the certification shall not affect the  
626 applicability of this act.