

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

A BILL  
25-277

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

---

To amend Chapter 20 of Title 47 of the District of Columbia Official Code to clarify that landscape architecture services performed by a landscape architect licensed in the District or provided by a professional design firm that employs a landscape architect licensed in the District are exempt from sales tax, and to amend section 473.1 of Title 9 of the District of Columbia Municipal Regulations to make conforming changes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Landscape Architect Services Sales Tax Clarification Amendment Act of 2024”.

Sec. 2. Chapter 20 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-2001(n)(1)(M) is amended as follows:

(1) Strike the phrase “and landscaping.” and insert the phrase “and landscaping; except, that the sale of or charge for landscape architecture services shall be exempt pursuant § 47-2005(41).” in its place.

(2) Sub-subparagraph (ii) is amended to read as follows:

“(ii) For the purposes of this paragraph, the term “landscaping” means any activity of arranging or modifying areas of land and natural scenery for an improved or aesthetic effect; the addition, removal, or arrangement of natural forms, features, and plantings; or the

29 addition, removal, or modification or retaining walls, ponds, sprinklers systems, or other  
30 landscape construction services.”.

31 (b) Section § 47-2005 is amended by adding a new paragraph (41) to read as follows:

32 “(41) The sale of or charge for landscape architecture services as described in §  
33 47-2853.116 performed by a landscape architect licensed in the District or provided by a  
34 professional design firm that employs a landscape architect licensed in the District.”.

35 Sec. 3. Applicability

36 (a) This act shall apply upon the date of inclusion of its fiscal effect in an approved  
37 budget and financial plan.

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

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

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

45 Sec. 4. Fiscal impact statement.

46 The Council adopts the fiscal impact statement in the committee report as the fiscal  
47 impact statement required by section 4a of the General Legislative Procedures Act of 1975,  
48 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

49

50           Sec. 5. Effective date.

51           This act shall take effect following approval by the Mayor (or in the event of veto by the  
52 Mayor, action by the Council to override the veto) and a 30-day period of congressional review  
53 as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December  
54 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)).