

PUBLIC HEARING ON

**“Nonprofit Solar Tax Exemption Amendment Act of 2025”
Bill 26-55**

**Before the
Committee on Business and Economic Development
The Honorable Kenyan McDuffie, Chairman**

Council of the District of Columbia

**March 19, 2025 at 10:00 a.m.
Room 500 and via Zoom Video Conference Broadcast**



**Testimony of Bazil Facchina
Assistant General Counsel
Office of the Chief Financial Officer**

**Glen Lee
Chief Financial Officer
Government of the District of Columbia**

Good morning, Chairman McDuffie and Members of the Committee on Business and Economic Development. My name is Bazil Facchina. I am an Assistant General Counsel in the Office of the Chief Financial Officer (OCFO). I am pleased to testify for the OCFO on Bill 26-55, the “Nonprofit Solar Tax Exemption Amendment Act of 2025” (“Bill”).

In general, the Bill would add a new subsection (3) to D.C. Official Code § 47-1005, providing that buildings and grounds belonging to and used by an institution, organization, or other entity exempt from real property taxation shall not be assessed and taxed where the building or grounds are used for solar energy generation, energy storage, energy management activities that comply with Energy Star guidelines, or electric vehicle charging.

As a general matter, property used for commercial purposes is not entitled to exemption from real property taxation. Under current law, a property would become taxable if it is used by a for-profit entity for these activities or if the property is used to conduct these activities in a commercial manner. For instance, this can occur when the owner of exempt property leases or otherwise allows a for-profit entity to use its property for these activities. The Bill would protect property that is exempt from real property tax from losing its exemption because it is used for any of these activities by a for-profit organization or for commercial purposes.

Thank you for the opportunity to testify. This concludes my testimony, and I am happy to answer any questions you have.