

**PUBLIC HEARING**  
**ON**  
**BILL 15-408, “HEATING OIL CLARIFICATION ACT OF**  
**2003”**

**Before the**  
**Committee on Finance and Revenue**  
**Council of the District of Columbia**  
**The Honorable Jack Evans, Chairman**

**November 17, 2003, 10:00 a.m.**  
**Room 120**  
**John A. Wilson Building**



**Testimony of**  
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**Natwar M. Gandhi**  
**Chief Financial Officer**  
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Good morning, Chairman Evans and members of the committee. I am John P. Ross, chief of operations for the Office of Research and Analysis, and I am here to present the views of the Office of the Chief Financial Officer (OCFO) on Bill 15-408, the “Heating Oil Clarification Act of 2003.”

In December 2002, legislation was enacted to increase the gross receipts tax for public utilities, including heating oil companies, from 10% to 11%, effective January 1, 2003. This increase was included in the revised revenue estimates for FY 2003, and \$217,000 would have been collected from heating oil companies between January 1, 2003, and May 1, 2003. Bill 15-408 would change the effective date of the increase for heating oil companies to May 1, 2003.

It is our understanding that this one percent tax increase was neither collected from heating oil customers nor remitted to the District. To forgive this receivable at this time would have no fiscal impact on the FY 2003 budget. FY 2003 has ended, and revenue for the year will not now change.

Thank you, Mr. Chairman, for this opportunity to testify. I am available for any questions you may have.

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