

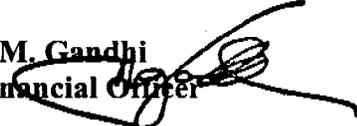
GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer

Natwar M. Gandhi
Chief Financial Officer



MEMORANDUM

TO: The Honorable Linda W. Cropp
Chairman, Council of the District of Columbia

FROM: Natwar M. Gandhi
Chief Financial Officer 

DATE: NOV -2 2006

SUBJECT: Fiscal Impact Statement: "The Domestic Partnership Joint Filing Act of 2006"

REFERENCE: Bill 16-958 As Introduced

Conclusion

Funds are sufficient in the FY 2007 through FY 2010 budget and financial plan submitted to Congress to implement the provisions of the proposed legislation. The proposed legislation would not have a negative revenue impact but would have some administrative implementation costs.

Background

The proposed legislation would amend Chapter 18 Title 47 (Taxation) of the District of Columbia Official Code to allow domestic partners who have registered their relationship with the District to file jointly for the purposes of D.C. personal income taxation. With this legislation, the Mayor would authorize domestic partners to file a combined individual form as if the federal government recognized the right of domestic partners to file joint federal income taxes.

Financial Plan Impact

Funds are sufficient in the FY 2007 budget and financial plan to implement the proposed legislation. There is no expected negative revenue impact from this legislation. The Office of Tax and Revenue (OTR) has estimated a one-time FY 2007 cost of \$25,000 for forms and programming changes to implement the legislation.