

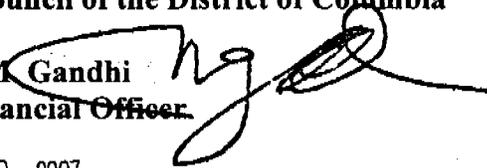
**Government of the District of Columbia  
Office of the Chief Financial Officer**



**Natwar M. Gandhi**  
Chief Financial Officer

**MEMORANDUM**

**TO:** The Honorable Vincent C. Gray  
Chair, Council of the District of Columbia

**FROM:** Natwar M. Gandhi   
Chief Financial Officer.

**DATE:** APR 30 2007

**SUBJECT:** Fiscal Impact Statement: "Cigarette Stamp Clarification Emergency Amendment Act of 2007"

**REFERENCE:** Draft – Bill Number Not Available

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**Conclusion**

Funds are sufficient in the Mayor's proposed FY 2008 through FY 2011 budget and financial plan to implement the proposed legislation. The proposed legislation is not expected to have a fiscal impact.

**Background**

The proposed legislation would amend District of Columbia Official Code Section § 47-2402(c) to clarify that District cigarette stamps may be affixed only to packages of cigarettes whose brands are included in the District directory of certified cigarette manufacturers. The District maintains a directory of cigarette manufacturers that are in compliance with the provisions of the Tobacco Master Settlement Agreement (TMSA). The proposed legislation clarifies the existing law to reflect the current practice of the Office of Tax and Revenue (OTR) in affixing cigarette stamps.

**Financial Plan Impact**

Funds are sufficient in the Mayor's proposed FY 2008 through FY 2011 budget and financial plan to implement the proposed legislation. Clarifying the current law to reflect existing practice is not expected to have a fiscal impact.