

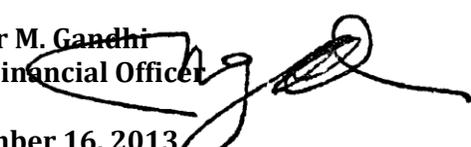
Government of the District of Columbia
Office of the Chief Financial Officer



Natwar M. Gandhi
Chief Financial Officer

MEMORANDUM

TO: The Honorable Phil Mendelson
Chairman, Council of the District of Columbia

FROM: Natwar M. Gandhi
Chief Financial Officer 

DATE: September 16, 2013

SUBJECT: Fiscal Impact Statement – “Fiscal Year 2014 Budget Support Technical Clarification Emergency Act of 2013”

REFERENCE: Draft Bill shared with the Office of Revenue Analysis on September 12, 2013

Conclusion

Funds are sufficient in the FY 2014 through FY 2017 budget and financial plan to implement the bill.

Background

The bill proposes technical amendments and clarifications to various provisions of the Fiscal Year 2014 Budget Support Act of 2013. These amendments include the following:

- Clarifying that placement of first-priority homeless families be guided by the special eligibility criteria set forth in 29 DCMR §§ 2556 through 2558. Such placements can only be funded by resources made available because a family which has been receiving tenant-based assistance no longer requires or has become ineligible for the assistance.¹
- Clarifying that eligibility determination for the POWER program is left under the Mayor’s authority.²
- Clarifying that only manufacturing entities and restaurants are eligible for sales tax exemption on utility expenditures and the exemption cannot be taken by any establishment that does not refine tangible personal property for sale or resale.³

¹ By amending the Homeless Services Reform Act of 2005, effective October 22, 2005 (D.C. Law 16-35; D.C. Official Code § 4-751.01 *et seq.*)

² By amending Section 572a(b) of the District of Columbia Public Assistance Act of 1982, effective April 6, 1982 (D.C. Law 4-101; D.C. Official Code § 4-205.72a(b)).

³ By amending D.C. Official Code § 47-2005(11).

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- Clarifying that beyond exemptions or abatements proposed for existing buildings or new developments, the requirement for a Tax and Financial Analysis will apply only to legislation that provides any tax exemption, abatement or other tax relief to a person or small group of persons that can be readily identified.⁴

Financial Plan Impact

Funds are sufficient in the FY 2014 through FY 2017 budget and financial plan to implement the bill. None of the clarifications offered in the bill have a fiscal impact.

⁴ By amending D.C. Official Code § 47-4701.