

**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 [signature]  
Chief Financial Officer

**DATE:** November 5, 2004

**SUBJECT:** Fiscal Impact Statement: "Motor Vehicle Certificate of Title  
Excise Tax Emergency Amendment Act of 2004"

**REFERENCE:** Draft Legislation to be Introduced

---

**Conclusion**

Funds are sufficient in the FY 2005 through FY 2008 budget and financial plan to implement the provisions of the proposed legislation. Although the proposed legislation would reduce excise tax revenue to the District, the estimated amount would be minimal.

**Background**

The proposed legislation adds a domestic partner to the list of persons in a family (i.e., spouse or child) who are exempted from paying the excise tax levied on the transfer of a motor vehicle within the family.

**Financial Plan Impact**

Funds are sufficient in the FY 2005 through FY 2008 budget and financial plan to implement the proposed legislation. No additional staff or resources will be required to implement the proposed legislation.