

**COUNCIL OF THE DISTRICT OF COLUMBIA**  
**Office of the Budget Director**



**Jennifer Budoff**  
Budget Director

**FISCAL IMPACT STATEMENT**

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

**FROM:** Jennifer Budoff - Budget Director *Jennifer Budoff*

**DATE:** July 21, 2020

**SHORT TITLE:** B23-0763 “Fiscal Year 2020 Revised Local Budget Emergency Act of 2020”

**TYPE:** Amendment 1

**REQUESTING OFFICE:** Chairman Phil Mendelson

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**Conclusion**

This amendment does not have an adverse impact on the District’s budget or financial plan.

**Background**

The amendment increases the amount of the designated fund transfer from the certified fund balance in the Board of Medicine fund at the Department of Health from \$659,477 to \$1,173,462. These funds would be available as part of the Fiscal Year 2021 budget and financial plan.

The sales tax placed on advertisements in the Fiscal Year 2021 Budget Support Act applied to the “planning, creating, placing, or display of advertising”. However, the intention of the tax was only to apply to the placement and display of advertisements. The sales tax on advertisements will be amended at second reading of the Fiscal Year 2021 Budget Support Act to align with the intent which will lower the amount of revenue raised by the tax. This amendment increases the amount of certified fund balance in the Board of Medicine fund that will be transferred to the Fiscal Year 2021 budget and financial plan.