

REPORT OF THE
EXCISE BOARD OF THE DISTRICT OF COLUMBIA

IN RESPONSE TO A RESOLUTION PASSED BY THE DISTRICT OF COLUMBIA COUNCIL
ON FEBRUARY 1, 1977

The Excise Board of the District of Columbia was organized on July 1, 1976, pursuant to the provisions of the District of Columbia Code, Title 26, Chapter 10, which was enacted by the Council on February 1, 1977. The Board's primary responsibility is to advise the Council on all matters relating to the excise taxes levied on the sale of alcoholic beverages, tobacco, and other taxable commodities.

The Board has held several public hearings and has received numerous suggestions and recommendations from interested parties. The Board has also conducted extensive research and analysis of the current excise tax structure and has developed a comprehensive report on the subject.

The Board's report is organized into several sections, each of which deals with a specific aspect of the excise tax system. The sections are: (1) Introduction; (2) Current Excise Tax Structure; (3) Proposed Changes; (4) Fiscal Impact; (5) Administrative Matters; and (6) Conclusions and Recommendations.

The Board believes that the proposed changes will result in a more equitable and efficient excise tax system. The Board also believes that the proposed changes will generate additional revenue for the District of Columbia, which will be used to fund various public programs and services.

The Board has also conducted a detailed analysis of the fiscal impact of the proposed changes. This analysis shows that the proposed changes will result in a net increase in revenue for the District of Columbia of approximately \$10 million per year.

The Board has also considered the administrative matters that will be involved in implementing the proposed changes. The Board believes that the proposed changes can be implemented in a cost-effective and efficient manner.

The Board's conclusions and recommendations are set forth in the final section of the report. The Board recommends that the Council approve the proposed changes to the excise tax structure and that the Council take the necessary steps to implement the proposed changes.

The Board also recommends that the Council take the necessary steps to ensure that the proposed changes are implemented in a cost-effective and efficient manner. The Board believes that the proposed changes will result in a more equitable and efficient excise tax system.

The Board has also conducted a detailed analysis of the fiscal impact of the proposed changes. This analysis shows that the proposed changes will result in a net increase in revenue for the District of Columbia of approximately \$10 million per year.



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Chairman