

AN ACT

*Codification  
District of  
Columbia  
Official Code*

2001 Edition

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 20 of Title 47 of the District of Columbia Official Code to impose a retail sales tax at a rate of 12% on tobacco products other than cigarettes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Other Tobacco Products Tax Act of 2006".

Sec. 2. Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-2001 is amended by adding a new subsection (v-1) to read as follows:

Amend  
§ 47-2001

“(v-1)(1) "Tobacco products other than cigarettes" means:

"(A) Any cigar or roll for smoking, other than a cigarette or premium cigar, made in whole or in part of tobacco; or

"(B) Any other tobacco or product made primarily from tobacco, other than a cigarette, premium cigar, or pipe tobacco that is intended for consumption by smoking, by chewing, or as snuff.

“(2) For the purposes of this subsection, the term “premium cigar” means any individual cigars with a retail cost of \$2.00 or more, or packaged units of cigars averaging \$2.00 or more per packaged cigar at retail.”.

(b) Section 47-2002 is amended as follows:

Amend  
§ 47-2002

(1) Paragraph (3A) is amended by striking the phrase “; and” at the end of the paragraph and inserting a semi-colon in its place.

(2) Paragraph (4) is amended by striking the period at the end of the paragraph and inserting the phrase “; and” in its place.

(3) A new paragraph (5) is added to read as follows:

“(5) The rate of tax shall be 12% of the gross receipts from the sale of or charges for tobacco products other than cigarettes.”.

**Sec. 3. Program funding.**

(a) The amount of \$120,000 in funds generated by the taxation of tobacco products other than cigarettes under D.C. Official Code § 47-2202(5) in the second half of fiscal year 2006 shall be allocated and expended as follows:

(1) The amount of \$17,500 to the Metropolitan Police Department for the Boys and Girls Clubs of Greater Washington for Camp Brown capital improvements;

(2) The amount of \$17,500 to D.C. Public Libraries for the Francis Gregory Library in Ward 7;

(3) The amount of \$17,500 to the Sports and Entertainment Commission to be granted to the Washington D.C. Sports Alliance; and

(4) The amount of \$17,500 to the Department of Youth Rehabilitation Services to be granted to Peaceoholics.

(5) The amount of \$50,000 to the Office of Tax and Revenue for one-time programming changes and other administrative costs necessary to implement section 2.

(b) The program allocations and expenditures, set forth in subsection (a) of this section, shall be included in the earlier of the next supplemental appropriations request or the Fiscal Year 2007 Budget Request Act of 2006.

(c) This section shall be subject to appropriations by Congress.

**Sec. 4. Applicability.**

Section 2 shall apply as of April 1, 2006.

**Note,  
§§ 47-2001,  
47-2002**

**Sec. 5. Fiscal impact statement.**

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

**Sec. 6. Effective date.**

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December

24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

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Chairman  
Council of the District of Columbia

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Mayor  
District of Columbia