## MEMORANDUM OF LAW

DATE: September 25, 1992

TO: Ernie Anderson, Assistant Director - Financial Management

FROM: City Attorney

SUBJECT: Legality of Imposing a Local Cigarette Tax

The attached memorandum prepared by Senior Legal Intern Carol Banks answers the question posed by your memorandum dated September 11, 1992 concerning the legality of imposing a local cigarette tax.

JOHN W. WITT, City Attorney By Stuart H. Swett Senior Chief Deputy SHS:smm:160(x043.2) Attachment cc Jack McGrory ML-92-90 TOP TOP