

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



September 24, 2015

OTR NOTICE 2015-05

Internet Tax Freedom Act

The federal Internet Tax Freedom Act (ITFA) is presently scheduled to expire on September 30, 2015. ITFA is a federal prohibition against state taxation of telecommunication fees on Internet access.

Under District of Columbia law, sales of internet access charges are expressly excluded from taxation under the District of Columbia sales tax and use tax. For this reason, the expiration of IFTA will not result in these services becoming taxable in the District of Columbia.