

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



March 18, 2020

OTR TAX NOTICE 2020 - 01

**EXTENDED REAL PROPERTY TAX DUE DATE FOR HOTELS AND
MOTELS RELATING TO THE FIRST HALF TAX YEAR 2020
INSTALLMENT**

The Council of the District of Columbia enacted on March 17, 2020 by emergency legislation the COVID-19 Response Emergency Amendment Act of 2020 (“Act”). The Act was signed the same day by the Mayor, and is, therefore, in effect. This Notice defines and provides guidance concerning the interpretation of the terms “hotel” and “motel” as used in section 201(a) in the Act relating to the real property tax due date extension for the first half installment of tax year 2020.

For purposes of section 201(a) of the Act, the terms “hotel” and “motel” mean a real property any part of which is classified for tax year 2020 as Class 2 Property under § 47-813, is commercially improved and occupied, and is a hotel, motel, inn, or other place which is regularly used for the purpose of furnishing rooms, lodgings, or accommodations to transients.

A hotel or motel, as defined herein, may pay its first half tax year 2020 real property tax installment through June 30, 2020, and such payment made by such date shall be timely, to the extent it brings the tax liability current. Penalty and interest owed for prior periods are unaffected by the Act. No payment may be designated to a particular period, and a payment is subject to the application of payments per 9 DCMR § 313. Further, a hotel or motel may not benefit from penalty and interest tax relief relating to sales and use taxes, as provided under the Act.

For additional information, please contact the Office of Tax and Revenue at (202) 727-4829.