

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



January 24, 2022

OTR TAX NOTICE 2022-02

Sales Tax Exemption for At-Home COVID-19 Tests

Pursuant to the DC Code 47-2005(14), at-home COVID-19 tests are exempt from the District's sales and use tax. Retail businesses should no longer add a sales tax to at-home COVID tests purchases.

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