

13- Sales To State & Local Governments - Meals & Lodging	DC Official Code § 47-2005(2)	Sales to a State or any of its political subdivisions are exempt from District sales tax if such State grants a similar exemption to the District and they have obtained a special letter of exemption. Payment must be directly to the hotel with a State or local Government check or official credit card.
14- Uncollectible Accounts	DC Official Code § 47-1803.3(a)(5) 9 DCMR § 410.4 DC Official Code § 47- 2020(b) (1)(2)(3)(4)	A deduction is allowable from gross receipts required to be reported in a tax return for any portion of an account that proves to be uncollectible if that amount had been previously included in income.
15- Upgraded Room & Services	DC Official Code § 47-2001(n)(1)(C)	Charges for additional services and/or to upgrade the room are charges for District sales tax purposes are subject to the 14.5% District sales tax. If the food and beverage portion of the room upgrade is separately stated, then food and beverage portion of the upgrade is subject to the 10% sales tax.
16- US & DC Government Sale of Meals & Lodging	DC Official Code § 47-2005(1) 9 DCMR § 445.3	Sales to United States and the District government are exempt from District sales tax. For Federal purposes, payment must be directly to the hotel with a U.S. Treasury check or a GSA Smart Pay travel credit card with digit account numbering structure, 0, 6, 7, 8, or 9. For District of Columbia purposes, payment must be made directly to the Lodging with a DC Treasury check or official DC credit card.
17- Video, Television	DC Official Code § 47-2001(n)(1)(F) 9 DCMR §§ 461.1 & 3	Charges for pay-per-view video, movies and television charged to a guest by a lodging are subject to the District sales tax at the rate of 5.75%. [Note: The amount collected by the lodging from the guests for the pay-per-view video, movies and television entertainment service is subject to the gross receipts tax as provided by DC Code § 47-2501.1.]

The above guidance is issued as a service to District taxpayers and is intended to address frequently asked questions. The guidance may not be applicable to your specific facts and circumstances; therefore, it should not be used or cited as precedent. For purposes of tax planning, please submit a specific ruling request that identifies the taxpayer(s) and the specific issue(s) involved. As statutes and regulations are subject to change, please note the date that this guidance was released. If you have any questions regarding this guidance, please do not hesitate to contact the attorney listed above, or the Office of General Counsel at (202) 442-6500.