

May 20, 2025

CLIENT ALERT

Washington D.C. Sales Tax Refund

The D.C. Superior Court recently ruled that D.C. violated U.S. Constitutional Law by mandating that organizations exempt under IRC Section 501(c)(3) (D.C. refers to 501(c)(3) organizations as “semipublic institutions”), maintain an office within D.C. to qualify for sales tax exemption. The D.C. Superior Court’s decision was in response to a class action lawsuit filed by two 501(c)(3) organizations, the American Philosophical Association and the American Anthropological Association.

As a result of the D.C. Superior Court’s ruling, 501(c)(3) organizations that held meetings or events at certain D.C. hotels since December 12, 2016, are eligible to submit a Proof of Claim to receive refunds of sales taxes paid, including interest.

What the D.C. Superior Court Order Provides

The D.C. Superior Court’s ruling allows for 501(c)(3) organizations that previously paid sales taxes at D.C. hotels to obtain a refund of sales taxes paid, with interest. 501(c)(3) organizations that qualify to file a claim should:

1. Review their records to verify sales taxes paid for events held at the following hotels since December 12, 2016: Washington Hilton, Marriott Marquis, Renaissance Washington, Omni Shoreham Hotel, Grand Hyatt Hotel, Mayflower Hotel, Hyatt Regency, JW Marriot, Capital Hilton, Willard Intercontinental, Marriott Wardman Park Hotel, Fairmont, Mandarin Oriental, Watergate Hotel, Hilton D.C. National Mall Hotel, Marriott Georgetown, Washington Marriott at Metro Center, or the Westin Washington City.
2. Submit a Proof of Claim online or by mail by June 6, 2025, to obtain a refund, with supporting documentation, including proof of sales taxes paid to the D.C. hotels listed above (Proof of Claims submitted by mail must be postmarked by June 6, 2025). A Proof of Claim Form may be obtained online: [District of Columbia Tax Refund Class Action | Court Documents](#)

Please note that the Claims Administrator mailed notices to potential class members on the claims process. Each notice included a **unique Notice ID**, which must be provided on the Proof of Claim form. Eligible 501(c)(3) organizations that misplaced their

notice or did not receive one should contact the Claims Administrator for assistance in obtaining a Notice ID: [District of Columbia Tax Refund Class Action | Contact Us](#)

For more information or to check eligibility, please visit the class refund information page: [District of Columbia Tax Refund Class Action | Home](#)

How Can We Help?

If you have any questions on the refund claim process, need assistance with completing the claim form, or want to discuss D.C. tax exemptions, please let us know. We would be more than happy to help.

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