

## OTR Tax Notice 2021-01: Tax Treatment of Hotel Stays for Federal Troops Deployed to the District of Columbia

---

Wednesday, February 17, 2021

On January 6, 2021, as a result of the violent protests that took place in the District of Columbia, Mayor Bowser declared a Public Emergency pursuant to Order 2021-03. As a result of this Mayoral Order, troops from federal agencies as well as troops from other states were deployed to the District to protect the city.

Many of these troops stayed in hotels in the District in the days before January 6, and many of these troops remain here indefinitely. This notice addresses the sales taxability of hotel stays by these troops during this period.

Hotel stays for troops, deployed from any federal or state agency providing security personnel to protect the District and staying in a hotel in the District of Columbia from January 1, 2021 through March 31, 2021, shall be deemed tax exempt transactions during this period for sales and use tax purposes.

For additional information, please contact OTR's Customer Service Administration at (202) 727-4TAX (4829).