

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



**OTR Notice 2009-05**

**Ballpark and Verizon Center Sales Tax Rates**

September 2, 2009

Effective October 1, 2009, the District of Columbia general sales tax rate has been increased from 5.75 percent to 6 percent. Under D.C. law, the Ballpark and Verizon sales tax rates are set at 4.25 percent in addition to the general sales tax rate. As a result, the Ballpark and Verizon sales tax rates have increased from 10 percent to 10.25 percent for sales of tangible personal property and services and tickets.

The tax on the sales of food and beverages for immediate consumption (10 percent) and parking services (12 percent) has NOT changed.

The tax on ticket sales is computed and due as of the time the sale is made, regardless of the date of the event for which the ticket is sold.

**Revised Sales and Use Tax Returns**

A revised online Sales and Use tax return reflecting the new 10.25 percent tax rate will be available on the OTR Web site ([www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)) by November 1 for the October Sales and Use tax filing due November 20.

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