



DISTRICT OF COLUMBIA
GOVERNMENT OF THE DISTRICT OF COLUMBIA
EXCISE TAX EXEMPTION CATEGORIES

THE INFORMATION BELOW IS MERELY AN AID. FOR MORE COMPLETE INFORMATION
PLEASE REFER TO THE SPECIFIC CODE SECTIONS LISTED IN THE FOOTNOTES.

As of: December 2, 2011

- 1) Gift between spouses¹
But only if vehicle already has DC title.
- 2) Gift between domestic partners¹
But only if vehicle already has DC title. To prove domestic partnership status, must present copy of a “Certificate of Domestic Partnership” issued by the Department of Health.
- 3) Gift from parent to child or from child to parent¹
But only if vehicle already has DC title.
- 4) Owned by Federal or DC government entity²
- 5) Owned by utility or public service company, or commercial vehicles with either: a) two axles and GVWR of 26,000 pounds or more or b) three or more axles or c) weight of combination exceeds 26,000 pounds³
But only if:
 - a) Used in furnishing commodity or service; and
 - b) Receipts from furnishing commodity or service are subject to gross receipts or mileage tax.⁴
- 6) New vehicle replacing defective vehicle⁵
But only if replacement is within 60 days of purchase.
If the value of replacement vehicle is more than the value of the defective vehicle, additional tax must be collected; if the value of the replacement vehicle is less than the defective vehicle, a portion of the tax paid must be refunded.

¹ D.C. Code § 50-2201.03 (j)(1)

² D.C. Code § 50-2201.03 (j)(3)(A)

³ D.C. Code § 50-2201.03 (j)(3)(D), (I).

⁴ "**Gross receipts tax**" means a tax, other than a sales tax, which is imposed on or measured by the gross volume of business, in terms of gross receipts or in other terms, and in the determination of which no deduction is allowed which would constitute the tax an income tax.

⁵ D.C. Code § 50-2201.03 (j)(3)(E)

- 7) Rental or leased vehicles or trailers⁶
But only vehicles subject to the gross receipts tax under D.C. Code § 47-2002 (3)(C) and are non-commercial vehicles.
- 8) Taxis⁷
As defined in D.C. Code § 50-303(8).
- 9) Vehicles moving to DC⁸
But only if:
 - a) Vehicle was permanently registered (not temporarily) by the owner; and
 - b) Owner was not domiciled in DC when vehicle was purchased.
- 10) Fuel efficient vehicle⁹
But only if the vehicle gets 40 mpg in the city as indicated by www.fueleconomy.gov.
Does not apply to motorcycles or motorized bicycles.
- 11) Co-owner deceased¹⁰
But only if title is issued to surviving owner.
- 12) Divorce or separation¹¹
But only if new ownership is determined by:
 - a) Divorce or separation decree or other court order; or
 - b) Written agreement signed by both parties incident to divorce or separation.
- 13) Former domestic partnership¹¹
But only if:
 - a) Determined by Court order, or one partner transfers title to other; and
 - b) Applicant submits a “Termination of Domestic Partnership” issued by the Department of Health.
- 14) Insurance company¹²
But only if titled in connection with insurance claim or pursuant to Title 50, Chapter 13A of the D.C. Code.
- 15) Scrap title issued¹³
- 16) Non-repairable vehicle certificate¹⁴
Applicable if issued under Title 13A.

⁶ D.C. Code § 50-2201.03 (j)(3)(F)

⁷ D.C. Code § 50-2201.03 (j)(3)(G)

⁸ D.C. Code § 50-2201.03 (j)(3)(H)

⁹ D.C. Code § 50-2201.03 (j)(3)(J)

¹⁰ D.C. Code § 50-2201.03 (j)(3)(K)

¹¹ D.C. Code § 50-2201.03 (j)(3)(L)

¹² D.C. Code § 50-2201.03 (j)(3)(M)

¹³ D.C. Code § 50-2201.03 (j)(3)(N)

- 17) DC-branded salvage title¹⁴
Not applicable if transferred from another jurisdiction. Applicable if issued under Title 13A.
- 18) Vehicle repossessed by lienholder or re-issued to the owner after a repossession¹⁵

¹⁴ D.C. Code § 50-2201.03 (j)(3)(Q)

¹⁵ D.C. Code § 50-2201.03 (j)(3)(P)