Supermarket Tax Credits

Through the Supermarket Tax Exemption Act of 2000, the District waives certain taxes and fees to supermarkets that locate in specific neighborhoods. Qualifying supermarkets receive the following benefits for 10 years:

- Real property tax exemption
- Business license fee exemption
- Personal property tax exemption
- Sales and use tax exemption on building materials necessary for construction.

To qualify for the credit, the supermarket must be located in a Priority Development Area.

Incentives to encourage new fresh food markets to open in areas of the District lacking this important amenity.

ELIGIBILITY
Businesses must be registered grocery stores located within a Priority Development Area.

SAMPLE PARTICIPANTS
- Harris Teeter, 1350 Potomac Avenue, SE
- Yes! Organic, 3100 Georgia Avenue, NW

Priority Development Area Map: www.dcbiz.dc.gov