

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA – TAX DIVISION

**NOTICE OF OPPORTUNITY
TO SUBMIT A CLAIM FOR A TAX REFUND**

The D.C. Superior Court authorized this Notice. This is not a solicitation from a lawyer. This Notice contains important information about the potential ability of your organization to get back District of Columbia taxes it paid in connection with meetings or events it held in the District.

BECAUSE OF A JUDICIAL DETERMINATION THAT THE DISTRICT OF COLUMBIA HAS VIOLATED THE UNITED STATES CONSTITUTION, YOUR ORGANIZATION MAY BE ENTITLED TO A REFUND OF TAXES IT PAID WHEN IT HELD MEETINGS OR EVENTS IN THE DISTRICT

- The Superior Court of the District of Columbia (Tax Division) has ruled that the District of Columbia (the “District”) violated the United State Constitution’s dormant Commerce Clause by enacting a law that requires a “semipublic institution” (as defined below) to have an office in the District in order to obtain an exemption from sales and hotel taxes. Pursuant to this law, “semipublic institutions” without an office in the District are required to pay hotel and sales taxes when they hold meetings or events at a hotel in the District.
- This Notice, authorized by the Superior Court, explains how “semipublic institutions” which are exempt from Federal taxes pursuant to Internal Revenue Code § 501(c)(3), which do not have an office in the District, and which held meetings or events at certain hotels in the District since December 12, 2016 can submit a Proof of Claim to get those taxes back, with interest. The Proof of Claim Form is simple and straightforward to complete. See the Proof of Claim provided with this Notice for additional details.

WHAT IS THE LAWSUIT ABOUT AND WHAT WAS DETERMINED?

- The lawsuit, *American Philosophical Association v. District of Columbia*, 2019 CVT 000003, was filed in the Superior Court of the District of Columbia by the American Philosophical Association and the American Anthropological Association, on June 12, 2017 (the “Plaintiffs”) on their behalf and on behalf of similar organizations. On April 30, 2021, the Court granted class certification.
- Plaintiffs claimed that the District law, D.C. Code § 47-2005(3)(C), that only permits semipublic institutions with an office in the District to obtain an exemption from District sales and hotel taxes, violates the U.S. Constitution’s Commerce Clause, because that law discriminates against semipublic institutions that do not have offices within the District. The D.C. Superior Court agreed with Plaintiffs and found the law to be unconstitutional. Under that ruling, members of the following Class are eligible to obtain a tax refund:

All semipublic institutions that do not have offices within the District and which have been classified as exempt from federal taxation pursuant to Internal Revenue Code § 501(c)(3), that paid a sales and/or hotel taxes to any of the hotels listed below in connection with any meetings held at any such hotels for the purpose for which the institution was organized or for honoring the institution or its members from December 12, 2016, and continuing until there is a final determination that the requirement under D.C. that a semipublic institution must reside in the District in order to obtain an exemption from sales and hotel taxes violates the Commerce Clause of the United States Constitution.

WHAT IS A “SEMIPUBLIC INSTITUTION” AND WHICH HOTELS ARE COVERED?

QUESTIONS? VISIT
WWW.DCTAXREFUNDCLASSACTION.COM

A “semipublic institution” is defined as “any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual.” If your organization is a Section 501(c)(3) organization, it meets this definition and should put in a claim to be eligible for a tax refund from the District, if it held a meeting in the District during this time period.

The hotels are: The Washington Hilton, the Marriott Marquis, the Renaissance Washington, the Omni Shoreham Hotel, the Grand Hyatt Hotel, the Mayflower Hotel, the Hyatt Regency, the JW Marriot, the Capital Hilton, the Willard Intercontinental, the Marriott Wardman Park Hotel, the Fairmont, the Mandarin Oriental, the Watergate Hotel, the Hilton D.C. National Mall Hotel, the Marriott Georgetown, the Washington Marriott at Metro Center, and the Westin Washington City Center.

If you received this Notice by mail, information from these Hotels or from the Internal Revenue Service database of not-for-profit organizations indicate that your organization may be a Class Member and, if so, eligible to receive a refund of the District hotel and sales taxes it paid, plus interest.

HOW TO SUBMIT A PROOF OF CLAIM FORM?

To submit a claim to obtain these unconstitutionally collected taxes back, your organization must complete and sign the Proof of Claim Form included with this Notice, and mail it so that it is postmarked no later than **June 6, 2025**. It can also be completed and submitted online at www.dctaxrefundclassaction.com using the Notice ID (which can be found above the mailing address), no later than **June 6, 2025**. If your organization does not submit a Claim Form by this date, it is still considered a member of the Class but will not receive a refund.

WHO ARE THE CLASS’S LAWYERS AND HOW CAN I GET MORE INFORMATION?

The law firms of Klafter Lesser LLP and Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C. (“Class Counsel”) are representing the Plaintiffs and the Class. Your organization does not need to pay any money for their work on this case. Following the claims process, these lawyers will request for the Court to approve an award of legal fees and expenses to be paid by the District, and failing that, from the total amount of the approved claims by all Class Members. Class Counsel’s request for legal fees and expenses will not exceed one-third of the total amount of all approved claims.

Please be advised that no payments will be made until after the completion of the claims process (which may include the need for the Court to rule on the validity of some Proofs of Claim), the entry of a Judgment by the Court reflecting the total amount the District must pay to all valid claimants and to Class Counsel, and, if the District appeals the Judgment in whole or part, at such time as all such appeals are denied. Case updates will be posted on www.dctaxrefundclassaction.com. The Court has set aside July 29 and July 30, 2025, as dates for the Court to resolve any issues concerning the validity of submitted Proof of Claims.

More information can be found at www.dctaxrefundclassaction.com, at www.klafterlesser.com or www.kelloggghansen.com, or by calling class counsel at 1-914-934-9200 (Klafter Lesser) or 1-202-326-7939 (Kellogg, Hansen).

DO NOT ADDRESS ANY QUESTIONS ABOUT THIS LITIGATION TO THE COURT, THE JUDGE, OR THE DISTRICT’S ATTORNEYS. THEY ARE NOT PERMITTED TO ANSWER YOUR QUESTIONS.

DATED: March 28, 2025

BY ORDER OF THE SUPERIOR COURT OF THE DISTRICT OF COLUMBIA (TAX DIVISION)

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