



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. The incentive encourages investment in areas lacking access to groceries and fresh food. Qualifying supermarkets may be eligible to receive one or more of the following benefits for up to 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. (map is available at <http://geospatial.dcgis.dc.gov/incentive>)



Safeway (3830 Georgia Avenue, NW)

ELIGIBILITY

Businesses must be registered grocery stores located within a Priority Development Area and offer a full line of meat, seafood, fruits, vegetables, dairy products, dry groceries, household products, and sundries.

SAMPLE PARTICIPANTS

- Aldi
- Costco
- Giant
- Harris Teeter
- Safeway
- Yes! Organic

