

## Administrative:

### Maryland Bulletin Provides Guidance and Procedures for Submitting Petitions for Private Letter Rulings

*Technical Bulletin No. 44*, Md. Comptroller of the Treasury (12/22/23); *News Release*, Md. Comptroller of the Treasury (1/2/24). The Maryland Comptroller of the Treasury (Comptroller) issued a new bulletin that provides guidance and detailed procedures for submitting a petition for private letter ruling (PLR), reflecting legislation enacted in 2022 [see S.B. 477 (2022), and *State Tax Matters*, Issue 2022-20, for more details on this legislation] that established a “Legal Division” in the Comptroller’s Office to, among other tasks, implement duties relating to PLRs. The bulletin explains that PLRs are a formal type of guidance issued by the Comptroller to a specific taxpayer, and they are intended to address complex or novel questions applying to a specific prospective transaction. A related news release states that the Comptroller’s Office began accepting PLR petitions on January 2, 2024. Please contact us with any questions.

**URL:** [https://www.marylandtaxes.gov/forms/Tax\\_Publications/Technical\\_bulletin/TB-44.pdf](https://www.marylandtaxes.gov/forms/Tax_Publications/Technical_bulletin/TB-44.pdf)

**URL:** <https://md-comptroller.web.fireside21.app/news/email/show.aspx?ID=AABVPEEDIEX6Y>

**URL:** <https://mgaleg.maryland.gov/mgawebwebsite/legislation/details/sb0477?ys=2022rs>

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220520\\_3.html](https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220520_3.html)

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