

Other/Miscellaneous:

Maryland: New Law Establishes Appeals Process for Digital Advertising Gross Revenues Tax

S.B. 605 / H.B. 546, signed by gov. 5/20/25. Effective as of January 1, 2026, and applicable to assessments of Maryland's novel tax on digital advertising services (*i.e.*, the "Digital Advertising Gross Revenues Tax" or "DAGRT") [see the Maryland Comptroller's website at Digital Advertising Gross Revenues Tax for more details on the DAGRT] made after December 31, 2025, new law establishes a specified appeals process for those that are subject to the DAGRT and receive a notice of assessment from the Maryland Comptroller. Like other taxes collected by the Maryland Comptroller, the bill also authorizes the Maryland Comptroller (or its designee) to issue an order to correct an erroneous assessment of the DAGRT, subject to specified conditions. Please contact us with any questions.

URL: <https://mgaleg.maryland.gov/mgaweb/Legislation/Details/SB0605?ys=2025RS>

URL: <https://mgaleg.maryland.gov/mgaweb/Legislation/Details/hb0546?ys=2025RS>

URL: <https://www.marylandtaxes.gov/business/digital-ad/>

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