

Sales/Use/Indirect:

Maryland Comptroller Posts Guidance on New Law Imposing 3% Sales Tax on Certain Information Technology and Data Services

Technical Bulletin No. 56: Sales and Use Tax on Data or Information Technology Services and Software Publishing Services: Questions and Answers, Md. Comptroller (6/10/25); *Maryland Comptroller Releases Additional Guidance Regarding 2025 Tax Code Changes*, Md. Comptroller (6/11/25); *Maryland Tax Alert: Sales and Use Tax Updates 2025 – 2026*, Md. Comptroller (eff. 5/22/25). Pursuant to recently enacted legislation imposing a new 3% sales tax on certain information technology and data services as of July 1, 2025 [see H.B. 352, signed by gov. 5/20/25, and previously issued Multistate Tax Alert for more details on these law changes], the Maryland Comptroller (Comptroller) posted related guidance in question-and-answer format on the application and administration of the new taxable services. In it, the Comptroller explains how the new taxable services include certain data services, information technology services, system software publishing services, and application software publishing services. Among several other topics, the guidance explains how there is no exemption for taxable sales made to affiliated company members.

URL: <https://www.marylandcomptroller.gov/content/dam/mdcomp/tax/legal-publications/technical-bulletins/tb-56.pdf>

URL: <https://www.marylandcomptroller.gov/content/dam/mdcomp/md/media/2025/06-11-2025-comptroller-releases-additional-guidance-regarding-2025-tax-code-changes.pdf>

URL: <https://cst.informz.net/z/cjUucD9taT0xMjAxNDcyOCZwPTEmdT0xMDAyMzYyMzM1JmxpPTExNjQwNTA0Mg/index.html>

URL: <https://mgaleg.maryland.gov/mgaweb/Legislation/Details/HB0352?ys=2025RS>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-maryland-enacts-sales-tax-on-information-technology-and-data-services.pdf>

The Comptroller also announced that it has submitted related sales and use tax emergency regulations for final review by the Maryland Office of the Attorney General and the Joint Committee on Administrative, Executive, and Legislative Review, “which are expected to take effect July 1, 2025, and will be published in the Maryland Register on July 11, 2025.” Please contact us with any questions.

URL: <https://www.marylandcomptroller.gov/content/dam/mdcomp/tax/legal-publications/notices-and-regulations/notice-proposed-emergency-regulations-sales-use-tax.pdf>

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