



# News Release

## Maryland Comptroller's Office Publishes Draft Regulations for 2025 Sales and Use Tax Code Changes

*Agency provides resources for taxpayers to help navigate changes made by 2024 budget reconciliation bill*

**ANNAPOLIS, Md. (May 30, 2025)** — The Maryland Comptroller's Office, as the agency responsible for administering Maryland's tax code, continues to prepare for a range of changes approved by the Maryland General Assembly and Governor Wes Moore during the 2025 legislative session. As the July 1 effective date for many tax changes approaches, the agency has published a draft of emergency regulations related to the implementation of the sales and use tax changes outlined in the [Budget Reconciliation and Financing Act of 2025](#) (BRFA), affecting individual and business taxpayers.

Notable changes for sales and use taxes made by lawmakers include expanding Maryland's general sales tax to digital and IT services and software publishing services at a rate of 3% and increasing the cannabis tax rate from 9% to 12%.

The agency has opted to publicly post the [draft regulations](#) early as a courtesy to all stakeholders. The regulations are subject to final review by the Office of the Attorney General and will then be submitted to the Joint Committee on Administrative, Executive, and Legislative Review ("AELR") as emergency regulations. The emergency regulations are expected to go into effect July 1, 2025, and will be published in the [Maryland Register](#) on July 11, 2025. The Comptroller's Office will also submit proposed regulations, which will be subject to notice and comment, which is required no later than 6 months after submitting the emergency regulations.

The Office of the Comptroller has also launched an effort to educate taxpayers about the upcoming tax changes. Taxpayers, tax professionals, and other stakeholders are encouraged to visit the agency's website, which is regularly updated with detailed information, official guidance, and resources. The agency has held a series of webinars

and briefings to provide Marylanders with information on how the tax law will affect them and ensure they understand how to comply with those changes. Webinar recordings are available on the [Maryland Comptroller YouTube channel](#).

All materials related to the tax changes for 2025 can be found at [www.MarylandComptroller.gov/2025TaxUpdates](http://www.MarylandComptroller.gov/2025TaxUpdates).

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