



News Release

Maryland Comptroller Releases Additional Guidance Regarding 2025 Tax Code Changes

Agency provides additional resources for taxpayers ahead of July 1 effective date

ANNAPOLIS, Md. (June 11, 2025) — The Maryland Comptroller's Office today issued a [Technical Bulletin](#) to prepare businesses that are impacted by new changes in Maryland tax law passed by the General Assembly during the 2025 legislative session.

[Under the law](#), the first phase of tax changes, which includes a new 3% general sales tax on certain digital and IT services, as well as software publishing services, will take effect on July 1, 2025.

The Technical Bulletin, presented in a question-and-answer format, explains the application of the new sales and use tax that will apply to information technology services and system software, or application software publishing services.

The agency has also submitted sales and use tax [emergency regulations](#) for final review by the Office of the Attorney General and the Joint Committee on Administrative, Executive, and Legislative Review ("AELR"), which are expected to take effect July 1, 2025, and will be published in the Maryland Register on July 11, 2025.

"As we implement the new tax changes from this year's General Assembly session, my team and I are focused on ensuring that business owners have the information and guidance they need to collect and remit the tax as simply as possible," **Comptroller Brooke E. Lierman** said. "I encourage every business owner impacted by the tax to register for Maryland Tax Connect, sign up for our newsletters, and check our website frequently ahead of July 1."

The Office of the Comptroller has created a page on its website dedicated to the 2025 tax changes, including sections on sales and use and personal income tax changes. The site features draft regulations, webinar recordings, and other detailed information to

ensure taxpayers are aware of applicable tax changes. Marylanders are encouraged to visit www.MarylandComptroller.gov/2025TaxUpdates for periodic updates and other tax guidance.

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