MARYLAND FORM **202DLV**

DELIVERED SALES BY POLITICAL SUBDIVISION

26202D049

Federal Employer Identification Number ______ Central Registration Number ______ Maryland Cannabis Administration License Number ______

Check the box for each region in which you made sales taxed under Senate Bill 516 of 2023 subject to the 12% rate.

☐ Western Region ☐ Southern Region ☐ Central Region ☐ Eastern Region

For each political subdivision in which you made sales taxed under Senate Bill 516 of 2023 subject to the 12% rate, enter the total sales made and the actual tax collected in the political subdivision. **ALL SALES SUBJECT TO OTHER SALES AND USE TAX RATES MUST BE REPORTED ON FORMS 202 AND 202F.**

Western Region

Political Subdivision	Code	Sales Subject to Tax	Tax Collected
Allegany County	0100		
Town of Barton	0101		
Bel Air	0112		
Bowling Green	0115		
Cresaptown	0108		
City of Cumberland	0102		
Ellerslie	0113		
City of Frostburg	0103		
LaVale	0110		
Town of Lonaconing	0104		
Town of Luke	0105		
McCoole	0114		
Town of Midland	0106		
Mt. Savage	0111		
Potomac Park	0109		
Town of Westernport	0107		
Carroll County	0700		
Town of Hampstead	0701		
Town of Manchester	0702		
Town of Mt. Airy	0703		
Town of New Windsor	0704		
Town of Sykesville	0705		
City of Taneytown	0706		
Town of Union Bridge	0707		
City of Westminster	0709		
Frederick County	1100		
City of Brunswick	1101		
Town of Burkittsville	1102		
Town of Emmitsburg	1103		
City of Frederick	1104		
Town of Middletown	1106		
Town of Mt. Airy	1114		
Town of Myersville	1107		

Political Subdivision	Code	Sales Subject to Tax	Tax Collected
Town of New Market	1108		
Village of Rosemont	1113		
Town of Thurmont	1110		
Town of Walkersville	1111		
Town of Woodsboro	1112		
Garrett County	1200		
Town of Accident	1201		
Town of Deer Park	1203		
Town of Friendsville	1204		
Town of Grantsville	1205		
Town of Kitzmiller	1206		
Town of Loch Lynn Heights	1207		
Town of Mountain Lake Park	1208		
Town of Oakland	1209		
Montgomery County	1600		
Town of Barnesville	1601		
Town of Brookeville	1602		
Town of Chevy Chase	1615		
Section 3 of the Village of Chevy Chase	1614		
Section 5 of the Village of Chevy Chase	1616		
Town of Chevy Chase View	1617		
Chevy Chase Village	1613		
Village of Drummond	1623		
Village of Friendship Heights	1621		
City of Gaithersburg	1603		
Town of Garrett Park	1604		
Town of Glen Echo	1605		
Town of Kensington	1606		
Town of Laytonsville	1607		
Village of Martin’s Additions	1622		
Village of North Chevy Chase	1618		
Town of Oakmont	1619		
Town of Poolesville	1608		
City of Rockville	1609		

Federal Employer Identification Number

Central Registration Number

Maryland Cannabis Administration License Number

Political Subdivision	Code	Sales Subject to Tax	Tax Collected
Town of Somerset	1610		
City of Takoma Park	1611		
Town of Washington Grove	1612		
Washington County	2200		
Town of Boonsboro	2201		
Town of Clearsping	2202		
Town of Funkstown	2203		
City of Hagerstown	2204		
Town of Hancock	2205		
Town of Keedysville	2206		
Town of Sharpsburg	2207		
Town of Smithsburg	2208		
Town of Williamsport	2209		

Southern Region

Political Subdivision	Code	Sales Subject to Tax	Tax Collected
Anne Arundel County	0200		
City of Annapolis	0201		
Town of Highland Beach	0203		
Calvert County	0500		
Town of Chesapeake Beach	0501		
Town of North Beach	0502		
Charles County	0900		
Town of Indian Head	0901		
Town of La Plata	0902		
Port Tobacco Village	0903		
Prince George's County	1700		
Town of Berwyn Heights	1701		
Town of Bladensburg	1702		
City of Bowie	1704		
Town of Brentwood	1705		
Town of Capitol Heights	1706		
Town of Cheverly	1707		
City of College Park	1725		
Town of Colmar Manor	1708		
Town of Cottage City	1709		
City of District Heights	1710		
Town of Eagle Harbor	1711		
Town of Edmonston	1712		
Town of Fairmount Heights	1713		
Town of Forest Heights	1728		
City of Glenarden	1730		
City of Greenbelt	1714		
City of Hyattsville	1715		
Town of Landover Hills	1726		
City of Laurel	1716		
Town of Morningside	1727		
City of Mt. Rainier	1717		
City of New Carrollton	1729		
Town of North Brentwood	1718		
Town of Riverdale Park	1720		
City of Seat Pleasant	1721		
Town of University Park	1723		
Town of Upper Marlboro	1724		
St. Mary's County	1900		
Town of Leonardtown	1902		

Central Region

Political Subdivision	Code	Sales Subject to Tax	Tax Collected
Baltimore County	0300		
Baltimore City	0400		
Cecil County	0800		
Town of Cecilton	0801		
Town of Charlestown	0802		
Town of Chesapeake City	0803		
Town of Elkton	0804		
Town of North East	0805		
Town of Perryville	0806		
Town of Port Deposit	0807		
Town of Rising Sun	0808		
Harford County	1300		
City of Aberdeen	1301		
Town of Bel Air	1302		
City of Havre de Grace	1303		
Howard County	1400		

MARYLAND FORM **202DLV**

DELIVERED SALES BY POLITICAL SUBDIVISION

26202D249

Federal Employer Identification Number

Central Registration Number

Maryland Cannabis Administration License Number

Eastern Region

Political Subdivision	Code	Sales Subject to Tax	Tax Collected
Caroline County	0600		
Town of Denton	0602		
Town of Federalsburg	0603		
Town of Goldsboro	0604		
Town of Greensboro	0605		
Town of Henderson	0611		
Town of Hillsboro	0606		
Town of Marydel	0607		
Town of Preston	0608		
Town of Ridgely	0609		
Town of Templeville	0610		
Dorchester County	1000		
Town of Brookview	1008		
City of Cambridge	1001		
Town of Church Creek	1002		
Town of East New Market	1003		
Town of Eldorado	1007		
Town of Galestown	1009		
Town of Hurlock	1004		
Town of Secretary	1005		
Town of Vienna	1006		
Kent County	1500		
Town of Betterton	1501		
Town of Chestertown	1502		
Town of Galena	1503		
Town of Millington	1504		
Town of Rock Hall	1505		

Political Subdivision	Code	Sales Subject to Tax	Tax Collected
Queen Anne's County	1800		
Town of Barclay	1805		
Town of Centreville	1801		
Town of Church Hill	1802		
Town of Millington	1808		
Town of Queen Anne	1807		
Town of Queenstown	1803		
Town of Sudlersville	1804		
Town of Templeville	1806		
Somerset County	2000		
City of Crisfield	2001		
Town of Princess Anne	2002		
Talbot County	2100		
Town of Easton	2101		
Town of Oxford	2102		
Town of Queen Anne	2105		
Town of St. Michaels	2103		
Town of Trappe	2104		
Wicomico County	2300		
Town of Delmar	2301		
City of Fruitland	2308		
Town of Hebron	2302		
Town of Mardela Springs	2303		
Town of Pittsville	2307		
City of Salisbury	2304		
Town of Sharptown	2305		
Town of Willards	2306		
Worcester County	2400		
Town of Berlin	2401		
Town of Ocean City	2402		
Pocomoke City	2403		
Town of Snow Hill	2404		
Line 1. Total Tax Collected for All Political Subdivisions. Enter this amount on Line 17c of Form 202.			

MARYLAND FORM 202DLV

DELIVERED SALES BY POLITICAL SUBDIVISION INSTRUCTIONS

Who Must File Form 202DLV. Cannabis businesses are required to complete Form 202DLV to report retail sales of cannabis and cannabis products by delivery. Report in-store sales of cannabis and cannabis products on Line 15 of Form 202.

Purpose of Form. Cannabis dispensaries and on-site cannabis consumption businesses are required to collect and remit sales tax on retail sales of cannabis and cannabis products. The Comptroller distributes revenue from these sales to the jurisdiction where the sale takes place. Sales of cannabis by delivery take place at the location to which the cannabis is delivered to the retail customer. A cannabis business that makes retail sales of cannabis by delivery must complete Form 202DLV to enable the Comptroller to make the legally required distributions of sales and use tax revenue on sales of cannabis and cannabis products to the political subdivision in which the sales occur.

It is important to complete this form correctly.

Electronic Filing Required. Chapter 729 of the Acts of 2024 requires taxpayers to file sales and use tax returns electronically for all periods beginning after December 31, 2026. Exceptions to the requirement to file returns electronically are permitted if a person required to file has a disability, as defined in the Americans with Disabilities Act, if the person has religious beliefs that prohibit the person's use of electronic filing technology, or if the Comptroller has determined a person has a special need to file a paper return, schedule or report.

File your return and pay your sales and use tax online for free using Maryland Tax Connect at mdtaxconnect.gov. Do not file a paper return if using Maryland Tax Connect to file online.

General Instructions

Senate Bill 516 of 2023 establishes that the sales and use tax applies at a rate of 12% to retail sales of cannabis and cannabis products. If you are reporting sales of cannabis, you must check the appropriate box on Form 202 and provide the physical location address and political subdivision of your business.

On Form 202DLV, enter your Federal Employer Identification Number (FEIN), Central Registration (CR) Number, and Maryland Cannabis Administration (MCA) license number in the appropriate box.

Check the box for the region(s) in which you made sales subject to the 12% rate.

MCA has divided the State into four regions, as follows:

Western Region: Allegany, Carroll, Frederick, Garrett, Montgomery, and Washington.

Southern Region: Anne Arundel, Calvert, Charles, Prince George's, and St. Mary's.

Central Region: Baltimore, Baltimore City, Cecil, Harford, and Howard.

Eastern Region: Caroline, Dorchester, Kent, Queen Anne's, Somerset, Talbot, Wicomico, and Worcester.

If the sale of cannabis was made within the incorporated tax boundaries of one of the areas listed under the county as found in the subdivision column, report the sale in the row with the name of the city, town, or taxing area.

Note: Because Baltimore County and Howard County have no incorporated cities or towns, all sales made in Baltimore County or Howard County are reported on the appropriate county line.

If the sale of cannabis was not made within the incorporated tax boundaries of one of the areas listed under the county as found in the subdivision column, report the sale in the row with the name of the county.

If the sale of cannabis was made in Baltimore City, report the sale in the row with "Baltimore City."

For additional information on Maryland political subdivisions, contact the locality or the Maryland Department of Planning.

Sales Subject to Tax. For each political subdivision in which you made a sale, enter the amount of sales of cannabis products that are subject to the 12% rate made in that political subdivision.

Tax Collected. For each political subdivision in which you made a sale, enter the actual amount of tax you collected or should have collected on the sales of cannabis products, less any tax you properly refunded to your customers for canceled sales.

Total Tax Collected for All Subdivisions. Enter the sum of the tax collected for each political subdivision on Line 1 of Form 202DLV and Line 17c of Form 202.