

Bulletin



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Comptroller of Maryland • Revenue Administration Division • 110 Carroll Street • Annapolis, Maryland 21411
410-260-7980 (Baltimore area) or 1-800-638-2937 (elsewhere in Maryland)
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Applicability Date of Digital Advertising Gross Revenues Tax Delayed

On April 12, 2021, the General Assembly of Maryland passed Senate Bill 787, an Act concerning Digital Advertising Gross Revenues, Income, Sales and Use and Tobacco Taxes – Alterations and Implementation. One of the provisions the Act states that the applicability of the Digital Advertising Gross Revenues Tax is for taxable years beginning after December 31, 2021. Given the applicability date of December 31, 2021, the first quarterly estimated tax payment for the Digital Advertising Gross Revenues Tax is due April 15, 2022 on first quarter 2022 revenues.

Chapter 37 of the Acts of 2021 (HB732 of the 2020 Regular Session) imposed a tax on the annual gross revenues of a person derived from digital advertising services in the State. The Comptroller will publish guidance on the digital advertising gross revenues tax in the future, and will adopt regulations that determine the state from which revenues from digital advertising services are derived. As part of the regulatory promulgation process, proposed regulations will be published in the Maryland Register, and interested parties will be given the opportunity for public comment.