

Sales/Use/Indirect:

Maryland Comptroller Announces Filing Extensions and Waivers for Some Filers Due to Law Changes

Maryland Tax Alert: Extension of Time to File and Waiver of Interest and Penalty for Certain Filers, Md. Comptroller (3/11/21). Following Maryland's recent enactment of a new law that subjects certain defined "digital products" to Maryland sales and use tax, including streaming and downloads [see H.B. 932 (2021), and *State Tax Matters*, Issue 2021-7 and *State Tax Matters*, Issue 2021-10, for more details on this new law], the Maryland Comptroller (Comptroller) issued a "Tax Alert" announcing that, pursuant to its authority under Maryland Tax-General (TG) §11-503, it finds "reasonable cause to extend the due date of sales and use tax returns for sales taking place in March, April, and May of 2021 to July 15, 2021." That is, due to the timing of the recent enactment of H.B. 932 (2021) and the time to modify applicable sales and use tax returns, "the Comptroller finds that reasonable cause exists to waive interest and penalty for late payment of tax pursuant to TG §13-606 and TG §13-714 if the sales and use tax for sales taking place in March, April, and May of 2021 is paid by July 15, 2021." Please contact us with any questions.

URL: https://www.marylandtaxes.gov/RELIEFAct/docs/TAX_ALERT_2021_EXTENSION_03-11-2021.pdf

URL: <http://mgaleg.maryland.gov/mgawebsite/Legislation/Details/HB0932?ys=2020RS>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210219_11.html

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210312_7.html

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