

Other/Miscellaneous:

Maryland Comptroller Appeals Case Striking Down Novel Gross Receipts Tax on Digital Ad Services

On November 21, 2022, the Maryland Attorney General filed a notice of appeal with the Court of Special Appeals of Maryland seeking review of the Anne Arundel County Circuit Court's recent decision [see previously issued Multistate Tax Alert for more details on this recent decision] that Maryland's novel tax on digital advertising services [see H.B. 732 (2021) and previously issued Multistate Tax Alert for more details on this new tax, as well as S.B. 787 (2021) and previously issued Multistate Tax Alert, for details on subsequently enacted legislation that pushed the start date of the new digital advertising tax to 2022] violates the US Constitution and federal Internet Tax Freedom Act (ITFA). Please contact us with any questions.

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-maryland-circuit-court-strikes-down-tax-on-digital-advertising-services.pdf>

URL: <http://mgaleg.maryland.gov/mgawebsite/Legislation/Details/hb0732/?ys=2020rs>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-maryland-enacts-tax-on-digital-advertising-services.pdf>

URL: <http://mgaleg.maryland.gov/mgawebsite/Legislation/Details/sb0787?ys=2021RS>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-mta-maryland-enacts-emergency-bill-addressing-taxation-of-digital-advertising-and-digital-products.pdf>

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