

## Other/Miscellaneous:

### Maryland Comptroller Addresses State High Court's Digital Ad Gross Revenues Tax Ruling

*Maryland Tax Alert: Publication of Digital Advertising Gross Revenues Tax Return*, Md. Comptroller (5/10/23). In response to the Maryland Supreme Court vacating the Anne Arundel County Circuit Court's 2022 decision that Maryland's novel tax on digital advertising services (*i.e.*, the "Digital Advertising Gross Revenues Tax" or "DAGRT") violates the US Constitution and federal Internet Tax Freedom Act [see *State Tax Matters*, Issue 2023-19, for more details on this recent Maryland Supreme Court ruling], the Maryland Comptroller (Comptroller) explains that because the annual return for the DAGRT for tax year 2022 was due on April 17, 2023, any taxpayer who delayed filing a 2022 DAGRT return pending the outcome of the case "should file their return and remit their tax payment as required by statute." The Comptroller notes that the DAGRT is a separate tax from the income tax, and there is no provision in Maryland law for a six-month filing extension as exists for income taxes; accordingly, interest accrues on unpaid DAGRT from the date the tax is due.

**URL:**  
[https://www.marylandtaxes.gov/forms/Tax\\_Publications/Tax\\_Alerts/DAGR\\_Tax\\_Alert\\_05\\_10\\_2023\\_Digital\\_Advertising\\_Gross\\_Revenues\\_Tax\\_Return.pdf](https://www.marylandtaxes.gov/forms/Tax_Publications/Tax_Alerts/DAGR_Tax_Alert_05_10_2023_Digital_Advertising_Gross_Revenues_Tax_Return.pdf)  
**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230512\\_15.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230512_15.html)

See forthcoming Multistate Tax Alert for more details on these recent DAGRT-related developments, and please contact us with any questions in the meantime.

— Joe Carr (McLean)  
Managing Director  
Deloitte Tax LLP  
[josecarr@deloitte.com](mailto:josecarr@deloitte.com)

Rick Heller (Morristown)  
Managing Director  
Deloitte Tax LLP  
[rickheller@deloitte.com](mailto:rickheller@deloitte.com)

Inna Volfson (Boston)  
Managing Director  
Deloitte Tax LLP  
[ivolfson@deloitte.com](mailto:ivolfson@deloitte.com)

Michael Spencer (Washington, DC)  
Manager  
Deloitte Tax LLP  
[mispencer@deloitte.com](mailto:mispencer@deloitte.com)

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