

# Bulletin



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## 10-1

### 2010 Changes in the Sales and Use Tax Law

*The 2010 Maryland General Assembly enacted the following changes in the Sales and Use Tax Law, which are effective July 1, 2010, unless noted.*

**SB 1081 – Rebate Programs for Retail Sales – Collection of Sales and Use Tax:** This Act requires that before issuing or authorizing a rebate or similar instrument to reduce the cost of a household appliance under a program to promote energy efficiency, a State agency or nongovernment entity must require that the buyer of a household appliance has certified that the buyer purchased the appliance in a Maryland retail sale or that the buyer paid the applicable sales and use tax.

**SB 237/HB 203 – Sales and Use Tax – Exemption – Veterans’ Organization:** This Act expands the sales and use tax exemption for sales to certain veterans’ organizations to include veterans organizations organized under § 501(c)(4) of the Internal Revenue Code along with the existing exemption for § 501(c)(19) veterans’ organizations. These veterans’ organizations must be bona fide nationally organized and recognized organizations of veterans of the armed forces of the United States or an auxiliary of the organization or one of its units, if the organization is qualified as tax exempt under §§ 501(c)(4) or 501(c)(19) of the Internal Revenue Code.

**HB 855 – Sales and Use Tax – Exemption – Lodging at a Corporate Training Center:** This Act provides that Maryland sales and use tax does not apply to a sale of a right to occupy a room or lodging as a transient guest at a corporate lodging facility. The Maryland sales and use tax exemption only applies to lodging at a dormitory or other lodging facility that is operated solely in support of a corporate or any other headquarters, training, conference, or awards facility or campus; provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and does not offer lodging services to the general public.