

Sales and Use Tax Notices

Transient Vendor Notice

This envelope contains your new Maryland Transient Vendor License. Together with your Maryland sales and use tax license and a trader's or peddler license, your business is authorized to make sales subject to the Maryland sales and use tax at roadside or temporary locations and from motor vehicles. You must display this license prominently whenever you are making such sales. The license is not required for flea markets or shows and need not be displayed at them.

The enclosed license is valid through the expiration date printed on its face. The Revenue Administration Division will mail you a renewal license approximately two weeks before the expiration date of the enclosed license if your sales and use tax account remains open, you are not delinquent in the payment of any state taxes and you have the appropriate local license (such as peddler or trader's) from the jurisdiction in which you do business.

If you do not receive a new license before the expiration of the enclosed license, contact Taxpayer Service at once. If the reissue of your Transient Vendor License has been delayed because of other tax problems, these problems must be resolved before a replacement license will be issued.

Maryland law not only requires that you display the enclosed license but also that you separately state and charge the sales and use tax on each taxable sale you make. If you fail to do either, any law enforcement officer in the state may issue an immediate stop sale order and/or institute misdemeanor charges. Upon conviction, a fine of up to \$2,500 may be imposed.

If you have questions, please contact Taxpayer Service at 410-767-1300 in Baltimore or at 1-800-492-1751 from elsewhere in Maryland.

Revised: 06/11

For additional information:

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411

Call Taxpayer Service at 410-260-7980 or 1-800-638-2937 (from elsewhere in Maryland) from 8:00 a.m. to 5:00 p.m. eastern time.
E-Mail: taxhelp@comp.state.md.us

For the deaf or hard-of-hearing:

TTY users call via Maryland Relay at 711.

If you need a reasonable accommodation for a disability, please contact us before you visit.