

Sales and Use Tax Notices

Roadside Vendors Must Have Transient Vendor License

If you make sales that are subject to sales and use tax at a roadside or a temporary location, you must display a Transient Vendor License when making sales.

How do I know if I need a Transient Vendor License?

If you sell items that are not produce or seafood, chances are you need a Transient Vendor License. The requirement applies to you if you sell from a roadside or temporary location. However, exhibitors at fairs, trade shows, flea markets and individuals who sell by catalogues, samples or brochures for future delivery do not need the Transient Vendor License. You must state the sales and use tax separately and charge the tax on each taxable sale you make.

How much does the Transient Vendor License cost?

The license is free. It's good for 90 days, but it will not be issued or renewed unless you have a Maryland Sales and Use Tax License and you are not delinquent in the payment of any state taxes.

How do I get a Sales and Use Tax and the required local license?

You can apply for a Sales and Use Tax license [online](#). You can get a local license by contacting the [clerk of the circuit court](#) in the county where you do business. Check the blue government pages of your local telephone directory for the street address and phone number.

How do I get the Transient License?

Once you have a Sales and Use Tax and a Trader's or Peddler License, you can get the Transient Vendor License by contacting the Revenue Administration Division's Taxpayer Service Unit at 410-767-1300 in the Baltimore area, or toll-free 1-800-492-1751 from elsewhere in Maryland.

What happens if I don't have the license?

Any law enforcement officer can issue a stop sale order. Penalties for non-compliance include an immediate stop-sale order, misdemeanor charges and a \$500 fine, if convicted.

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) Monday - Friday, 8:00 a.m. - 5:00 p.m. EST.

E-mail: taxhelp@comp.state.md.us

For the deaf or hard-of-hearing:

TTY users call via Maryland Relay at 711 in Maryland

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