From the Desk of
Stuart Levine
sltax@taxation-business.com

MARYLAND GENERAL ASSEMBLY
JOINT COMMITTEE ON ADMINISTRATIVE, EXECUTIVE, AND LEGISLATIVE REVIEW

SYNOPSES OF EMERGENCY REGULATIONS

The following document provides synopses of emergency regulations received by the AELR Committee on the dates noted below. Please contact the issuing agency for copies of the text of emergency regulations. For more information, please contact George Butler, Kathryn Selle or Nathan McCurdy at the number below.

Date Received	Title and Summary	Public Hearing Scheduled, *if any	Date & Summary of any action
August 2, 2018	**Emergency/Proposed Regulation** **DLS Control No. 18-214** **Comptroller of the Treasury:** **Sales and Use Tax: Sales and Use Tax: COMAR 03.06.01.33** The purpose of this action is to enforce a collection requirement that remote sellers without a physical presence in Maryland collect Maryland sales and use taxes for products delivered into Maryland. The recent Supreme Court ruling, South Dakota v. Wayfair, reverses		Emergency status beginning October 1, 2018 and expiring March 30, 2019.

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Date Received	Title and Summary	Public Hearing Scheduled, *if any	Date & Summary of any action
	a 1992 ruling on Quill Corp. v. North Dakota that said sellers only had to collect state sales taxes if they had a warehouse, office or sales representative in the state. The Office of the Comptroller is receiving inquiries regarding the impact the decision has on the Comptroller's authority to compel remote sellers to collect Maryland sales and use tax on sales to Maryland customers. The Comptroller is charged with compliance and enforcement efforts related to the collection of the sales and use tax. The Office of the Comptroller does not want a delayed response to have a negative impact on the Maryland's sales and use tax receipts thus emergency regulations should be enacted to begin the collection of sales tax from out of state sellers.		

Emergency Action on Regulations

TO BE COMPLETED BY AELR COMMITTEE	EMERGENCY Transmittal Sheet	TO BE COMPLETED BY DSD
Date Received by AELR Committee		Date Filed with Division of State Documents
08/02/2018		
Emergency Status Approved		Document Number
_-Yes _-No		
Emergency Status Begins On		Date of Publication in MD Register
Emergency Status Ends On		
Name of AELR Committee Counsel		

1. COMAR Codification

Title	Subtitle	Chapter	Regulation
03	06	01	33

2. Name of Promulgating Authority

Comptroller of Maryland

3. Name of Regulations Coordinator Anne S Klase

Telephone Number 410-260-4055

Mailing Address

80 Calvert St.

City	State	Zip Code
Annapolis	MD	21401

Email
aklase@comp.state.md.us

4. Name of Person to Call About this Document Anne Klase

Telephone No. 4102604055

Email Address
aklase@comp.state.md.us

5. Check applicable items:
_- New Regulations
X- Amendments to Existing Regulations
_- Repeal of Existing Regulations
_- Incorporation by Reference of Documents Requiring DSD Approval

6. Date Requested for Emergency Status to Begin: 10/1/2018

Date Requested for Emergency Status to Expire:

7. Agency Will Take the Following Action on These Regulations
X- Promulgate them in accordance with State Government Article, §§ 10-101 -- 10-126
_- Allow them to expire

8. Is there proposed text which is identical to emergency text:
X- Yes _- No

If yes, corresponding proposed text published in:
_- same issue
X- future issue
_- previous issue; it appeared in

: Md. R
(vol.) (issue) (page no's) (date)

Under Maryland register docket no.: --E.

9. Check the following item if it is included in the attached document:
_- Incorporation by Reference (IBR) approval form(s) attached and 18 copies of documents proposed for incorporation submitted to DSD. (Submit 18 paper copies of IBR document to DSD and one copy to AELR.)

10. Reason for Request for Emergency Status
The recent Supreme Court ruling, South Dakota v. Wayfair, reverses a 1992 ruling on Quill Corp. v. North Dakota that said sellers only had to collect state sales taxes if they had a warehouse, office or sales representative in the state. The Office of the Comptroller is receiving inquiries regarding the impact the decision has on the Comptroller's authority to compel remote sellers to collect Maryland sales and use tax on sales to Maryland customers. The Comptroller is charged with compliance and enforcement efforts related to the collection of the sales and use tax. The Office of the Comptroller does not want a delayed response to have a negative impact on the Maryland's sales and use tax receipts thus emergency regulations should be enacted to begin the collection of sales tax from out of state sellers.

11. Certificate of Authorized Officer

I certify that the attached document is in compliance with the Administrative Procedure Act. I also certify that the attached text has been approved for legality by Renee

Nacrelli, Assistant Attorney General, (telephone #410-767-1561) on 8/2/2018. A signed copy of the approval is on file at this agency.

Name of Authorized Officer
Renee Nacrelli

Title	**Telephone No.**
Assistant Attorney General	410-767-1561

Date
8/2/2018

Title 03
COMPTROLLER OF THE TREASURY

Subtitle 06 SALES AND USE TAX

03.06.01 Sales and Use Tax

Authority: Tax General Article, §2–103, Annotated Code of Maryland

Notice of Emergency Action

[]

The Joint Committee on Administrative, Executive, and Legislative Review has granted emergency status to Regulation .33 under COMAR 03.06.01 Sales and Use Tax

Emergency status began:

Emergency status expires:

Comparison to Federal Standards

There is no corresponding federal standard to this emergency action.

Estimate of Economic Impact

I. Summary of Economic Impact.

The Supreme Court's decision in South Dakota v. Wayfair, Inc., et al., enables the State to hold remote sellers with a certain level of sales liable for the collection and remittance of sales and use taxes. There are four distinct groups that will be impacted economically by this decision: (a) companies with no physical presence (i.e., employees, agents, or property) within the State but that make sales into the State; (b) Maryland businesses with a physical presence in the State; (c) consumers; (d) government.

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(a) All else equal, products sold online by remote businesses to Maryland customers will become subject to Maryland sales tax (1), thereby causing a decline in sales by this group as consumers shift to "brick and mortar" and/or buy fewer goods.

(b) Businesses located in Maryland, particularly smaller retailers, will no longer have to compete on an uneven playing field with online rivals unburdened by sales and use taxes. While internet sellers may still have the most cost-effective strategy, the normalizing of the 6% sales and use tax across the marketplace will result in Maryland's small businesses becoming more competitive, potentially leading to increases in sales and employment.

(c) The rise in costs related to the application of sales and use tax will eventually fall to consumers, who will either spend a greater portion of their income or consume fewer goods. All else equal, as prices rise, consumption falls.

(d) The State will realize a greater amount of sales and use tax revenue, which may sustain or create employment where previously it may have been unable to do, though the extent to which will depend on the amount of collections.

Each of these effects is interconnected; as such, the precise level of impact is uncertain, though we would estimate a State sales and use tax revenue impact between $50M and $150M. Furthermore, it is unclear at this point which industry or sector will be most affected. This uncertainty exists for several reasons:

Footnote:(1) Lack of online sales data: there is not a tremendous amount of data available regarding online sales. The data we do have, a list of the top online retailers in 2017 ranked by web sales, reveals a significant drop-off in sales after large sellers, many of which already have nexus and/or remit sales and use tax. It would take a substantial number of midsize and small sellers to make a significant impact, and that number is unclear, as their number of online sales into Maryland is not typically readily-available public information.
2) Lack of third party data: a significant number of small sellers use a third party platform, such as Amazon, Etsy, Wayfair, Walmart, etc. The State does not have data on the size of third party sellers doing business in these e-marketplaces, nor on the level of business each does in Maryland. Amazon alone reportedly has ~2 million third party sellers, and information regarding the sales of each is typically not public information. Additionally, based off the limited available data, the amount of third party sales as a portion of total marketplace sales varies and declines significantly through the top 50 online sellers:
• Amazon, the top online seller in 2017, reportedly made ~$60B in the company's latest completed fiscal year ended 12/31/2017 in worldwide "net service sales," which represent third party seller fees earned, commissions (reportedly between 6-20%), related shipping fees, web services sales, digital subscriptions, advertising services, and co-branded credit card agreements. Amazon recognizes its revenue related to items sold by third-party sellers as "service sales."
• Walmart.com, number three on the list, reportedly makes ~$5-15B in "eCommerce"

revenue, which includes revenue from both third party sales (at 6-20% fee rate) and sales of Walmart products.
• Etsy, number nineteen on the list, generated ~$180M in global marketplace revenue (which is comprised of a 3.5% completed transaction fee and 20 cent fee per listing) from ~$3.3B in "gross merchandise sales," i.e., the dollar value of items sold on its marketplace.
3) Ambiguity: the Supreme Court decision upheld the threshold, established by South Dakota state law, at which online sellers making sales into South Dakota must remit sales and use tax ($100,000 in sales or 200 transactions). Currently, Maryland does not have an established threshold. It is unclear whether the highlighted threshold represents a recognized floor or limit as to the types of businesses liable for the remittance of sales and use tax. Moreover, the State does not have data on the amount of e-commerce conducted or number of businesses that operate above or below this low threshold. However, it is likely that very few sellers would meet the threshold, the exact number of which, as outlined, would be difficult to quantify.

*It must be noted that Maryland consumers were always required to remit 6% use tax on the products delivered into the State; however, many did not comply with the State's use tax laws,

II. Types of Economic Impact.	Revenue (R+/R-) Expenditure (E+/E-)	Magnitude
A. On issuing agency:	NONE	Minimal
B. On other State agencies:	NONE	
(1)	(R+)	Minimal
C. On local governments:	(R+)	Indeterminable
	NONE	

	Benefit (+) Cost (-)	Magnitude
D. On regulated industries or trade groups:	NONE	
(1)	(+)	Potentially Significant
E. On other industries or trade groups:	(-)	Potentially Significant
	NONE	
F. Direct and indirect effects on public:	NONE	
(1)	NONE	Indeterminable

III. Assumptions. (Identified by Impact Letter and Number from Section II.)

A. Revenue Administration Division- An increase in the license registration applications and calls relating to such. Potential staffing implications which would only be the initial registration. Payment processing would not substantially increase.

Compliance Division- Impacts would specifically relate to Business Tax Audits and Hearings & Appeals.

Liabilities end up in Collections, but will not require a lot of time and resources to address.

B(1). Increased State revenues stemming from increased SUT collections to extent State SUT revenues flow through to other State agencies.

C(1). Increased local government revenues stemming from increased SUT collections to extent State SUT revenues flow through to local governments.

D(1). General positive impact across regulated industries on businesses with nexus, “brick and mortar” stores as consumer behavior shifts in response to application of SUT on remote sellers’ online sellers making sales into MD.

E(1). General negative impact on remote online sellers making sales into MD as consumer behavior shifts in response to application of SUT.

F(1). Public (consumers) will no longer be required to remit the use tax on their purchases, because the remote seller will be required to collect and remit the sales tax due on their on-line purchases. Therefore, those Maryland consumers who were not in compliance with Maryland’s use tax laws will either spend a greater portion of their income or consume fewer goods resulting from the application of Maryland sales tax on the purchase of on-line goods sold to them by remote sellers. Public. All else equal, as price levels rise, consumer purchasing power declines and consumption falls.

Economic Impact on Small Businesses

The emergency action has a meaningful economic impact on small business. An analysis of this economic impact follows.

Businesses located in Maryland, particularly smaller retailers, will no longer have to compete on an uneven playing field with online rivals unburdened by sales and use taxes. While internet sellers may still have the most cost-effective strategy, the normalizing of the 6% sales and use tax across the marketplace will result in Maryland’s small businesses becoming more competitive, potentially leading to increases in sales and employment. This is because, all else equal, products sold online by businesses with Maryland sales but no physical Maryland presence will now be subject to Maryland sales tax; some portion of consumers will likely shift to “brick and mortar” Maryland stores, as buying online no longer allows sales and use tax to be avoided.

Economic Impact Statement Part C

A. Fiscal Year in which regulations will become effective: FY 2019

B. Does the budget for the fiscal year in which regulations become effective contain funds to implement the regulations?

No

C. If 'yes', state whether general, special (exact name), or federal funds will be used:

D. If 'no', identify the source(s) of funds necessary for implementation of these regulations:

We can implement this regulation within our own resources.

E. If these regulations have no economic impact under Part A, indicate reason briefly:

F. If these regulations have minimal or no economic impact on small businesses under Part B, indicate the reason and attach small business worksheet.

G. Response to small business worksheet:

1a. Intended Beneficiaries. Who are the intended beneficiaries of the proposed regulation? Are these intended beneficiaries primarily households or businesses?

The intended beneficiaries of the regulations are: a) businesses that have an established physical presence in the State, which will be afforded the opportunity for more competitive pricing; and b) the administrator of the sales and use tax, i.e., the Comptroller, who will benefit from a clarification of the regulatory rules governing certain out-of-State business entities, or remote sellers, making sales into the State.

1b. Intended Beneficiaries: Households. If households are the primary intended beneficiaries, will the proposal affect their income or purchasing power such that the volume or patterns of their consumer spending will change? If so, what directions of change would you anticipate? Will these expected spending changes have a disproportionate impact on small businesses? Can you descriptively identify the industries or types of business activities that are impacted?

Households are not the primary intended beneficiaries.

1c. Intended Beneficiaries: Businesses. If businesses are the intended beneficiaries, identify the businesses by industry or by types of business activities. How will businesses be impacted? Are these Maryland establishments disproportionately small businesses? If so, how will these Maryland small businesses be affected? Can you identify or estimate the present number of small businesses affected? Can you estimate the present total payroll or total employment of small businesses affected?

Maryland businesses, i.e., those with an established physical presence in the State, face significant competition from remote sellers across a range of industry types and business activities subject to the State sales and use tax. Both large and small Maryland businesses will see a benefit as prices rise for goods from remote sellers as a result of the application of the sales and use tax, allowing for more competitive pricing.

2a. Other Direct or Indirect Impacts: Adverse. Businesses may not be the intended beneficiaries of the proposal. Instead, the proposal may direct or otherwise cause businesses to incur additional expenses of doing business in Maryland. Does this proposal require Maryland businesses to respond in such a fashion that they will incur additional work-time costs or monetary costs in order to comply? Describe how Maryland establishments may be adversely affected. Will Maryland small businesses bear a disproportionate financial burden or suffer consequences that affect their ability to compete? Can you estimate the possible number of Maryland small businesses adversely affected? (Note that small business compliance costs in the area of regulation are the sum of out-of-pocket (cash) costs plus time costs — usually expressed as payroll, akin to calculations for legislative fiscal notes. Precise compliance costs may be difficult to estimate, but the general nature of procedures that businesses must accomplish to comply can be described.)

Indirectly, Maryland small businesses may face higher prices for business inputs (as prices for inputs from remote sellers rise as a result of the application of the SUT) to the extent that these small businesses previously acquired inputs through remote sellers which were not remitting sales and use tax. This impact is likely insignificant. Maryland small businesses will not be disproportionately burdened.

2b. Other Direct or Indirect Impacts: Positive. Maryland businesses may positively benefit by means other than or in addition to changed consumer spending patterns. How may Maryland businesses be positively impacted by this initiative? Will Maryland small businesses share proportionately or disproportionately in these gains? Can you estimate the possible number of Maryland small businesses positively affected?

Maryland small businesses will be positively impacted through the opportunity for more competitive pricing, mentioned above, and the associated change in consumer spending patterns.

3. Long-Term Impacts. There are instances where the longer run economic impact effect from regulations differ significantly from immediate impact. For example, regulations may impose immediate burdens on Maryland small businesses to comply, but the overall restructuring of the industry as a consequence of monitoring and compliance may provide offsetting benefits to the affected small businesses in subsequent years. Can you identify any long run economic impact effects on Maryland small businesses that over time (a) may compound or further aggravate the initial

economic impact described above, or (b) may mitigate or offset the initial economic impact described above?

The long-term economic impact does not differ significantly from the immediate impact.

4. Estimates of Economic Impact. State Government Article, §2-1505.2 requires that an agency include estimates, as appropriate, directly relating to: (1) cost of providing goods and services; (2) effect on the work force; (3) effect on the cost of housing; (4) efficiency in production and marketing; (5) capital investment, taxation, competition, and economic development; and (6) consumer choice.

For small businesses in Maryland:

(1) The anticipated effect on the cost of providing goods and services is minimal; (2) the anticipated effect on the work force is minimal; (3) there is no anticipated effect on the cost of housing; (4) the anticipated effect on efficiency in production and marketing is minimal; (5) the anticipated effect on capital investment, taxation, competition, and economic development is significant; and (6) the anticipated effect on consumer choice in significant.

Attached Document:

.33 Out-of-State Vendor

A. (text unchanged).

B. A person engages in the business of an out-of-State vendor if the person:

(1)-(2) (text unchanged)

(3) Enters the State on a regular basis to provide service or repair for tangible personal property, either directly or indirectly through an agent, independent contractor, or subsidiary[; **or]**

(4) Regularly uses the person's vehicle's to sell or deliver tangible personal property or a taxable service for use in the State[**.**]*; or*

(5) Sells tangible personal property or taxable services for delivery in the State, if, during the previous calendar year or the current calendar year, the person satisfies either of the following criteria:

(a) The person's gross revenue from the sale of tangible personal property or taxable services delivered in the State exceeds one hundred thousand dollars; or

(b) The person sold tangible personal property or taxable services for delivery into the State in two hundred or more separate transactions.

C. The requirements of 03.06.01.33B(5) shall be effective beginning October 1, 2018.

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Stuart Levine
sltax@taxation-business.com

Maryland General Assembly
Department of Legislative Services

Emergency/Proposed Regulations
Comptroller of the Treasury

(DLS Control No. 18-214)

Overview and Legal and Fiscal Impact

This regulation requires certain out–of–state vendors without a physical presence in Maryland to collect the State's sales and use tax on tangible personal property or taxable services delivered in the State.

The regulation presents no legal issues of concern.

General fund revenues increase by a potentially significant amount beginning in fiscal 2019. Expenditures are not expected to be materially affected.

Regulation of COMAR Affected

Comptroller of the Treasury:
Sales and Use Tax: Sales and Use Tax: COMAR 03.06.01.33

Legal Analysis

Background

Until recently, pursuant to a 1992 U.S. Supreme Court ruling (*Quill Corp. v. North Dakota*), Internet and mail-order retailers were only required to collect sales and use tax from out-of-state customers if the retailer maintained a physical presence (e.g., a store, office, or warehouse) in the customer's state. Although these retailers were not required to collect the tax, consumers purchasing taxable tangible goods from businesses outside of Maryland were responsible for remitting Maryland's use tax if the merchandise was used in Maryland. However, Maryland use tax compliance by individual consumers has traditionally been very low.

Over the last decade, a number of states enacted laws in an effort to require the sales tax to be collected and remitted for sales made by out–of state sellers to their residents. In 2016, South Dakota passed legislation requiring certain online sellers to collect that state's sales tax. The law requires those sellers with sales of over $100,000 or with more than 200 different transactions to residents in the state to collect taxes. South Dakota subsequently sued several companies in state court over their failure to comply with the state law. The South Dakota Supreme Court ruled in favor of the companies, but South Dakota appealed to the U.S. Supreme Court. In *South Dakota v. Wayfair, Inc.*, the U.S. Supreme Court overturned *Quill's* physical presence rule.

Summary of Regulation

Existing Regulation .33A requires a person who engages in the business of an out–of–State vendor to collect and remit the sales and use tax on all taxable sales for use in the State.

Regulation .33B identifies activities that, if engaged in, will result in a person being considered an out–of–State vendor. New Regulation .33B(5) provides that a person engages in the business of an out–of–State vendor if (1) the person sells tangible personal property or taxable services for delivery in the State, if, during the previous calendar year or the current calendar year, the person (a) has gross revenue from the sale of tangible personal property or taxable services delivered in the State that exceeds $100,000 or (b) sold tangible personal property or taxable services for delivery into the State in 200 or more separate transactions.

New Regulation .33C provides that the requirements of Regulation .33B(5) are effective beginning October 1, 2018.

Legal Issues

The regulation presents no legal issues of concern.

Statutory Authority and Legislative Intent

The Comptroller cites § 2–103 of the Tax – General Article as statutory authority for the regulation. Section 2–103 provides the Comptroller with broad authority to adopt reasonable regulations to administer the provisions of the sales and use tax laws. The regulation is consistent with the provisions of the Tax – General Article relevant to the sales and use tax. S ection 11–403 requires a vendor to collect the applicable sales and use tax for the buyer. Section 11–101(o)(1)(i) defines vendor to include a person engaging in the business of an out–of–state vendor. Section 11–701(b)(1) defines engaging in the business of an out–of–state vendor to mean selling or delivering tangible personal property or a taxable service for use in the State.

This authority is correct and complete. The regulation complies with the legislative intent of the law.

Emergency Status

The Comptroller requests emergency status beginning October 1, 2018 and expiring March 30, 2019. This emergency period is within the normal time frames approved by the Joint Committee on Administrative, Executive, and Legislative Review. The Comptroller indicates the emergency status is necessary to address inquiries regarding the impact of the *Wayfair* decision on the Comptroller's authority to compel remote sellers to collect the State's sales and use tax.

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Fiscal Analysis

General fund revenues increase by a potentially significant amount beginning in fiscal 2019. Expenditures are not expected to be materially affected.

Agency Estimate of Projected Fiscal Impact

The Comptroller's Office estimates that the regulation increases general fund revenues by a significant amount, potentially between $50 million and $150 million annually, beginning October 1, 2018. The Department of Legislative Services generally concurs with the assessment that general fund revenues increase by a potentially significant amount; however, the department advises that the actual revenues collected, particularly in the short term, could be different than anticipated – depending on the actual number and amount of remote sales, the compliance of remote sellers, legislative and/or regulatory changes, and any subsequent litigation.

Impact on Budget

The Comptroller's Office advises that it can implement the regulation with its existing budgeted resources. The office reports that, since the U.S. Supreme Court ruling, several states are forming a consortium to identify various online sellers and to work together to audit these sellers, which will likely help with administrative and auditing costs that the office would have incurred prior to the court ruling. The Department of Legislative Services generally concurs with this assessment, based on the higher sales threshold for sellers to be subject to the State sales and use tax compared to the sales threshold under Senate Bill 855/House Bill 1213 of 2017. The Comptroller's Office advised that expenditures could have increased by a significant amount to comply with the requirements of those bills, including licensing and collection activity, notification, auditing, and potential legal action. It was estimated that these expenditures could total $144,700 in fiscal 2018, and increase by an additional $343,400 in fiscal 2020.

Agency Estimate of Projected Small Business Impact

The Comptroller's Office advises that the regulation has a meaningful impact on small businesses in the State. The Department of Legislative Services concurs with this assessment and advises that some small businesses could be positively affected to the extent that Maryland consumers are not able to avoid the State sales tax by shopping online and, therefore, have less incentive to make online purchases.

Additional Comments

A 2011 study by the Comptroller's Office estimated that uncollected sales taxes from remote sales to Maryland residents could total approximately $295 million in calendar 2018. More recently, a 2017 study by the U.S. Government Accountability Office estimated that annual uncollected sales tax revenues from remote sales in Maryland could total between $165 million (low scenario) and $252 million (high scenario). However, several factors could significantly impact the amount of sales tax revenues the State may ultimately collect from remote sales.

The most significant factor impacting the Comptroller's revenue estimate from 2011 is that it does not take into account changes in the tax collection behavior of remote sellers since that time. For example, Amazon.com began collecting Maryland sales taxes in October 2014. Initial estimates were that Amazon.com would collect and remit around $80 million in State sales taxes in fiscal 2017. However, due to confidentiality requirements, the amount actually remitted by Amazon.com is not available. It is also not known how many other remote sellers have begun collecting Maryland sales tax since 2011, but the number is thought to be substantial. The actual amount of sales taxes collected and remitted by Amazon.com, in addition to sales taxes collected by other remote sellers since 2011, therefore, significantly reduces the annual amount of uncollected taxes as estimated in the Comptroller's study.

It is also not known how many remote sellers actually sell to Maryland customers. The Comptroller's Office has been in communication with other states to discuss methods to identify out-of-state sellers that sell to Maryland residents. The Comptroller's Office is also exploring commercially available databases of online retailers, such as Vertical Web Media and Internet Retailer Top 1000, to determine if they will be effective in identifying out-of-state sellers. Some states are also using third-party audit firms to assist with their discovery and compliance programs. It should be noted that the regulation exempts certain smaller remote sellers so that some out-of-state sellers would not be required to collect and remit the sales tax. It is not known what percentage of uncollected sales taxes is made by these smaller remote sellers.

The *Wayfair* case also does not address the issue of whether entities such as Amazon.com will be required to collect and remit the sales tax on behalf of their affiliates (third-party sellers) or whether the affiliates themselves would be responsible for tax collection. The Comptroller's Office indicates that this issue could lead to future litigation, as some taxpayers may begin to voluntarily collect and remit sales taxes on those sales while others may argue that they are merely providing a platform or market to facilitate the sales.

Contact Information

Legal Analysis: Matthew Bennett – (410) 946/(301) 970-5350
Fiscal Analysis: Michael D. Sanelli – (410) 946/(301) 970-5510