

## Chapter 197

**(Senate Bill 644)**

AN ACT concerning

**Sales and Use Tax – Certificates Indicating Multiple Points of Use – Alterations**

FOR the purpose of ~~providing that~~ authorizing, for purposes of certain laws governing the sales and use tax, a buyer to issue a certain certificate indicating multiple points of use of certain digital codes, digital products, or taxable services shall be deemed fully completed under certain circumstances and subject to certain limitations; providing that a buyer is not required to obtain prior approval from the Comptroller before presenting a certificate indicating multiple points of use to a vendor; requiring the Comptroller to relieve a vendor of the obligation to collect, pay, or remit certain sales and use tax under certain circumstances; providing that a certificate indicating multiple points of use shall remain in effect for certain future sales except under certain circumstances; requiring the Comptroller to publish a certain form for a certificate indicating multiple points of use in a certain manner; applying this Act retroactively; providing for the application for and denial, renewal, and revocation of an authorization for a buyer to issue multiple points of use certificates; providing for the validity and rescission of multiple points of use certificates; requiring an authorized buyer to provide and a vendor to verify a multiple points of use certificate in a certain manner; and generally relating to the sales and use tax and certificates indicating multiple points of use.

~~BY repealing and reenacting, without amendments,  
 Article – Tax – General  
 Section 11-403(a)  
 Annotated Code of Maryland  
 (2022 Replacement Volume and 2025 Supplement)~~

BY repealing and reenacting, with amendments,  
 Article – Tax – General  
 Section ~~11-403(e)~~ 11-403(a) and (e)  
 Annotated Code of Maryland  
 (2022 Replacement Volume and 2025 Supplement)

BY adding to  
 Article – Tax – General  
 Section 11-403(e)  
 Annotated Code of Maryland  
 (2022 Replacement Volume and 2025 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
 That the Laws of Maryland read as follows:

**Article – Tax – General**

11–403.

(a) (1) In this section the following words have the meanings indicated.

(2) “Affiliated group” has the meaning stated under § 1504 of the Internal Revenue Code and includes related parties described under § 267(b)(10), (11), or (12) of the Internal Revenue Code.

**(3) “AUTHORIZED BUYER” MEANS A BUYER AUTHORIZED BY THE COMPTROLLER TO ISSUE TO A VENDOR A MULTIPLE POINTS OF USE CERTIFICATE.**

~~(3)~~ **(4)** “Pass-through entity” has the meaning stated in § 10–102.1 of this article.

~~(4)~~ **(5)** “Related pass-through entities” means one or more pass-through entities connected through ownership with a common parent pass-through entity but only if the common parent:

(i) possesses at least 80% of the total voting power of the pass-through entity; and

(ii) has a value equal to at least 80% of the total value of the pass-through entity.

~~(5)~~ **(6)** “Sales” includes a booking transaction made through a short-term rental platform.

**(E) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, A BUYER MAY ISSUE A MULTIPLE POINTS OF USE CERTIFICATE IF:**

**(I) THE BUYER REGISTERS WITH THE COMPTROLLER FOR A SALES AND USE TAX ACCOUNT;**

**(II) FOLLOWING REGISTRATION IN ACCORDANCE WITH ITEM (I) OF THIS PARAGRAPH, THE BUYER REQUESTS AND OBTAINS AUTHORIZATION FROM THE COMPTROLLER TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE; AND**

**(III) THE BUYER HAS PAID ALL UNDISPUTED TAXES PAYABLE TO THE COMPTROLLER OR PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION OF THE TAX.**

**(2) AN AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE SHALL BE VALID FOR A PERIOD NOT LESS THAN 2 YEARS UNLESS**

SUSPENDED OR REVOKED BY THE COMPTROLLER UNDER PARAGRAPH (5) OF THIS SUBSECTION.

(3) A BUYER MAY APPLY TO THE COMPTROLLER FOR A RENEWAL OF THE AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE NOT MORE THAN 90 DAYS BEFORE THE EXPIRATION OF THE CURRENT AUTHORIZATION.

(4) THE COMPTROLLER MAY DENY A BUYER'S REQUEST FOR AUTHORIZATION OR RENEWAL OF AN AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE DUE TO THE BUYER'S FRAUD, GROSS NEGLIGENCE, MISUSE OF A MULTIPLE POINTS OF USE CERTIFICATE, DELINQUENCY IN THE PAYMENT OF UNDISPUTED SALES AND USE TAX, OR OTHER SIMILAR REASONABLE CAUSE.

(5) (I) ON WRITTEN NOTICE TO A BUYER, THE COMPTROLLER MAY REVOKE THE BUYER'S AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE DUE TO THE BUYER'S FRAUD, GROSS NEGLIGENCE, MISUSE OF A MULTIPLE POINTS OF USE CERTIFICATE, DELINQUENCY IN THE PAYMENT OF UNDISPUTED SALES AND USE TAX, OR OTHER SIMILAR REASONABLE CAUSE.

(II) FOLLOWING REVOCATION OF A BUYER'S AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE, ANY MULTIPLE POINTS OF USE CERTIFICATE ISSUED BY THE BUYER TO VENDORS SHALL BE VOID FROM THE DATE THAT THE COMPTROLLER ISSUES THE NOTICE UNDER PARAGRAPH (7) OF THIS SUBSECTION.

(6) IF THE COMPTROLLER REVOKES A BUYER'S AUTHORIZATION IN ACCORDANCE WITH PARAGRAPH (5) OF THIS SUBSECTION, THE BUYER SHALL PROVIDE THE COMPTROLLER A LIST OF ALL VENDORS TO WHICH THE BUYER ISSUED MULTIPLE POINTS OF USE CERTIFICATES.

(7) (I) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE COMPTROLLER SHALL PROVIDE WRITTEN NOTIFICATION TO EACH VENDOR THAT HAS RECEIVED A MULTIPLE POINTS OF USE CERTIFICATE FROM A BUYER WHOSE AUTHORITY TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE HAS BEEN REVOKED.

(II) THE NOTICE REQUIRED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL ADVISE THE VENDOR OF THE DATE ON WHICH A MULTIPLE POINTS OF USE CERTIFICATE HAS BEEN VOIDED.

(III) ON RECEIPT OF NOTICE FROM THE COMPTROLLER THAT A MULTIPLE POINTS OF USE CERTIFICATE IS VOID, THE VENDOR IS RESPONSIBLE FOR COLLECTING OR PAYING AND REMITTING THE TAX ON SALES TO THE BUYER WHOSE

**AUTHORIZATION TO ISSUE A MULTIPLE POINTS OF USE CERTIFICATE HAS BEEN REVOKED.**

~~(F)~~ (1) ~~A AN AUTHORIZED~~ buyer may present to the vendor a FULLY COMPLETED certificate indicating multiple points of use of a digital code, digital product, or taxable service described under § 11-101(m)(14) or (15) of this title, if:

(i) the buyer knows at the time of purchase that the digital code, digital product, or taxable service described under § 11-101(m)(14) or (15) of this title will be:

1. concurrently available for use by the buyer in more than one taxing jurisdiction; or

2. resold in its original form to a member of an affiliated group or a related pass-through entity of which the buyer is also a member; and

(ii) the buyer delivers to the vendor the certificate indicating multiple points of use at **OR BEFORE** the time of purchase.

~~(2) A CERTIFICATE INDICATING MULTIPLE POINTS OF USE SHALL BE DEEMED FULLY COMPLETED IF THE CERTIFICATE CONTAINS THE FOLLOWING INFORMATION:~~

~~(I) THE NAME OF THE BUYER;~~

~~(II) THE ADDRESS OF THE BUYER;~~

~~(III) THE MARYLAND COMBINED REGISTRATION NUMBER OF THE BUYER;~~

~~(IV) THE NAME OF THE VENDOR;~~

~~(V) THE ADDRESS OF THE VENDOR; AND~~

~~(VI) A STATEMENT AFFIRMING THAT ALL PURCHASES BY THE BUYER FROM THE VENDOR WILL HAVE MULTIPLE POINTS OF USE.~~

~~(3) A BUYER IS NOT REQUIRED TO OBTAIN PRIOR APPROVAL FROM THE COMPTROLLER TO PRESENT A FULLY COMPLETED CERTIFICATE INDICATING MULTIPLE POINTS OF USE TO A VENDOR.~~

**(2) A MULTIPLE POINTS OF USE CERTIFICATE PROVIDED TO A VENDOR IN ACCORDANCE WITH PARAGRAPH (1) OF THIS SUBSECTION SHALL REMAIN IN EFFECT FOR ALL FUTURE PURCHASES FROM THE VENDOR UNTIL:**

**(I) THE AUTHORIZED BUYER RESCINDS THE MULTIPLE POINTS OF USE CERTIFICATE;**

**(II) THE VENDOR RECEIVES NOTICE FROM THE COMPTROLLER THAT THE BUYER'S AUTHORIZATION TO ISSUE MULTIPLE POINTS OF USE CERTIFICATES HAS BEEN REVOKED; OR**

**(III) THE VENDOR OTHERWISE KNOWS OR SHOULD KNOW THAT THE BUYER'S AUTHORIZATION TO ISSUE MULTIPLE POINTS OF USE CERTIFICATES HAS BEEN REVOKED.**

~~[(2)] ~~(4)~~ ~~(3)~~ ~~(4)~~~~ On receipt of the ~~fully completed certificate indicating~~ **PROPERLY PRODUCED AND ISSUED** multiple points of use **CERTIFICATE**, the vendor is relieved of the obligation to collect, pay, or remit the applicable tax to the Comptroller **UNTIL THE VENDOR RECEIVES NOTIFICATION OF RESCISSION BY THE AUTHORIZED BUYER OR REVOCATION BY THE COMPTROLLER**, and, subject to paragraph ~~[(4)] ~~(6)~~ (7)~~ of this subsection, the buyer is obligated to collect, pay, or remit the applicable tax to the Comptroller.

~~(II) THE COMPTROLLER SHALL RELIEVE A VENDOR OF THE OBLIGATION TO COLLECT, PAY, OR REMIT THE TAX APPLICABLE IF THE VENDOR OBTAINS A FULLY COMPLETED CERTIFICATE INDICATING MULTIPLE POINTS OF USE FROM THE BUYER WITHIN 90 DAYS AFTER THE DATE OF THE SALE.~~

~~(III) A VENDOR, IN THE ABSENCE OF BAD FAITH, IS ENTITLED TO RECEIVE A FULLY COMPLETED CERTIFICATE INDICATING MULTIPLE POINTS OF USE FROM THE BUYER WITHOUT ANY REQUIREMENT FOR VALIDATION FROM THE COMPTROLLER.~~

~~(IV) A CERTIFICATE INDICATING MULTIPLE POINTS OF USE SHALL REMAIN IN EFFECT FOR ALL FUTURE SALES BY THE VENDOR TO THE BUYER OF DIGITAL CODES, DIGITAL PRODUCTS, OR TAXABLE SERVICES DESCRIBED UNDER § 11-101(M)(14) OR (15) OF THIS TITLE UNTIL THE CERTIFICATE IS REVOKED IN WRITING.~~

**(4) AN AUTHORIZED BUYER MAY RESCIND A MULTIPLE POINTS OF USE CERTIFICATE ISSUED TO A VENDOR.**

**(5) A VENDOR THAT HAS RECEIVED NOTICE THAT A BUYER HAS RESCINDED A MULTIPLE POINTS OF USE CERTIFICATE IS RESPONSIBLE FOR**

**COLLECTING OR PAYING AND REMITTING THE TAX ON SALES MADE TO THE BUYER AFTER THE DATE OF RESCISSION.**

**[(3)] ~~(5)~~ (6)** The **AUTHORIZED** buyer delivering the certificate indicating multiple points of use may, **FOR EACH SALE SUBJECT TO THE MULTIPLE POINTS OF USE CERTIFICATE**, use any reasonable but consistent and uniform method of apportionment that is supported by the **AUTHORIZED** buyer's records as they exist at the time of the sale and accurately reflects the primary use location in the State **TO DETERMINE THE APPLICABLE TAX DUE**.

**[(4)] ~~(6)~~ (7)** (i) If the apportionment ~~on the certificate indicating multiple points of use is determined~~ **USED TO DETERMINE THE APPLICABLE TAX DUE IS** based on a subsequent resale to one or more members of an affiliated group or related pass-through entities, the affiliated member or related pass-through entity reselling the digital code, digital product, or taxable service described under § 11-101(m)(14) or (15) of this title to another affiliated member or related pass-through entity shall:

1. assume or absorb the sales and use tax due from the affiliated member or members or related pass-through entity or entities on that portion of the sale apportioned to the State and pay the sales and use tax due on behalf of the affiliated member or members or related pass-through entity or entities; or

2. be liable for the sales and use tax due from the affiliated member or members or related pass-through entity or entities if the sales and use tax due is not paid by the affiliated member or members or related pass-through entity or entities.

(ii) If the sales and use tax is paid as provided in subparagraph (i) of this paragraph, the affiliated member end user or related pass-through entity end user is relieved of the obligation to pay or remit the applicable tax to the Comptroller.

**[(5)] ~~(7)~~ (8)** Notwithstanding any other provision of this subsection, if the taxable price of a subsequent resale of a digital code, digital product, or taxable service described under § 11-101(m)(14) or (15) of this title to an affiliated group member or related pass-through entity is higher than the taxable price on which the sales and use tax was paid, the end user shall be liable for the additional sales and use tax due on the difference in the taxable price.

**[(6)] ~~(8)~~ (9) ~~(1)~~** The ~~certificate indicating~~ multiple points of use **CERTIFICATE** shall include all information required by the Comptroller.

~~**(H) THE COMPTROLLER SHALL PUBLISH A FORM FOR A CERTIFICATE INDICATING MULTIPLE POINTS OF USE IN THE MANNER REQUIRED BY THIS SUBSECTION, INCLUDING THE INFORMATION DESCRIBED UNDER PARAGRAPH ~~(2)~~ OF THIS SUBSECTION.**~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect any retail sale or use in the State occurring on or after July 1, 2025.~~

**(10) AN AUTHORIZED BUYER SHALL GENERATE A MULTIPLE POINTS OF USE CERTIFICATE FOR EACH VENDOR FROM WHICH THE BUYER INTENDS TO MAKE PURCHASES SUBJECT TO A MULTIPLE POINTS OF USE CERTIFICATE:**

**(I) USING THE COMPTROLLER'S ONLINE APPLICATION OR OTHER MECHANISM PROVIDED BY THE COMPTROLLER; AND**

**(II) IN THE FORM AND MANNER REQUIRED BY THE COMPTROLLER.**

**(11) IN ORDER TO GENERATE A MULTIPLE POINTS OF USE CERTIFICATE, AN AUTHORIZED BUYER SHALL PROVIDE THE FOLLOWING INFORMATION:**

**(I) THE NAME OF THE AUTHORIZED BUYER;**

**(II) THE ADDRESS OF THE AUTHORIZED BUYER;**

**(III) THE MARYLAND COMBINED REGISTRATION NUMBER OF THE AUTHORIZED BUYER;**

**(IV) THE NAME OF THE VENDOR;**

**(V) THE ADDRESS OF THE VENDOR;**

**(VI) A STATEMENT AFFIRMING THAT ALL PURCHASES BY THE AUTHORIZED BUYER FROM THE VENDOR WILL HAVE MULTIPLE POINTS OF USE UNLESS THE AUTHORIZED BUYER OTHERWISE NOTIFIES THE VENDOR; AND**

**(VII) EXCEPT AS PROVIDED IN PARAGRAPH (12) OF THIS SUBSECTION, ANY OTHER INFORMATION THAT THE COMPTROLLER REQUIRES.**

**(12) AN AUTHORIZED BUYER MAY NOT BE REQUIRED TO PROVIDE AN ESTIMATE OF APPORTIONED USE IN THE STATE IN ORDER TO GENERATE A MULTIPLE POINTS OF USE CERTIFICATE.**

**(13) WHEN AN AUTHORIZED BUYER WHO HAS PROVIDED A VENDOR WITH A MULTIPLE POINTS OF USE CERTIFICATE REASONABLY ANTICIPATES THAT A PURCHASE FROM THAT VENDOR WILL BE USED IN THE STATE AND NOT OUTSIDE THE STATE, THE AUTHORIZED BUYER SHALL:**

**(I) NOTIFY THE VENDOR THAT THE SALE IS NOT SUBJECT TO THE MULTIPLE POINTS OF USE CERTIFICATE; AND**

**(II) PAY THE SALES TAX ON THAT PURCHASE TO THE VENDOR AT THE TIME OF THE SALE.**

**(14) A VENDOR THAT RECEIVES A MULTIPLE POINTS OF USE CERTIFICATE FROM AN AUTHORIZED BUYER SHALL, ON RECEIPT, VERIFY THE AUTHENTICITY OF THE CERTIFICATE IN THE MANNER PRESCRIBED BY THE COMPTROLLER.**

**(15) A VENDOR SHALL OBTAIN A MULTIPLE POINTS OF USE CERTIFICATE FROM AN AUTHORIZED BUYER:**

**(I) BEFORE THE SALE IS CONSUMMATED; OR**

**(II) IF THE VENDOR RECEIVES A NOTICE OF THE COMPTROLLER'S INTENT TO ASSESS SALES AND USE TAX FOR FAILURE TO OBTAIN A PROPER MULTIPLE POINTS OF USE CERTIFICATE, WITHIN 60 DAYS AFTER THE DATE ON WHICH THE NOTICE IS MAILED.**

SECTION ~~3~~ 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1, 2026~~ January 1, 2027.

Approved by the Governor, April 28, 2026.