



# SYNOPSIS

Senate Bills and Joint Resolutions  
2025 Maryland General Assembly Session

**March 3, 2025**  
**Schedule 34**

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## **SENATE BILL INTRODUCED *February 15, 2025***

### **SB 1045 Senator Hettleman**

**SALES AND USE TAX – TAXABLE BUSINESS SERVICES –  
ALTERATIONS**

Altering the definitions of “taxable price” and “taxable service” for the purposes of certain provisions of law governing the sales and use tax to impose the tax on certain labors and services if both the provider of the service and the buyer are business entities; and specifying the rate of the sales and use tax for certain labor and services.

**EFFECTIVE JULY 1, 2025**

TG, §§ 11-101(c-12) and 11-104(l) - added and § 11-101(c-12), (l)(3), and (m) - amended

Assigned to: Senate Rules

### **Department of Legislative Services**

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