



Senate Budget and Taxation Committee

March 5, 2025

Senate Bill 605 – *Digital Advertising Gross Revenues Tax – Assessments – Appeals and Corrections*

POSITION: SUPPORT

The Maryland Tech Council (MTC), with over 800 members, is the State's largest association of technology companies. Our vision is to propel Maryland to be the country's number one innovation economy for life sciences and technology. MTC brings the State's life sciences and technology communities into a united organization that empowers members to achieve their goals through advocacy, networking, and education. We submit this letter of support for Senate Bill 605 on behalf of MTC.

This bill establishes an appeals process for persons subject to the digital advertising gross revenues tax (DAGR) and receiving a notice of assessment from the Comptroller. The bill also authorizes the Comptroller to correct an erroneous assessment of the DAGR. When the DAGR was enacted, it was not included among the types of assessments that could be appealed to the Comptroller's Office. As a result, appealing directly to the Maryland Tax Court is the only recourse for an erroneous assessment. We support allowing an administrative remedy for appeals of DAGR assessments, as exists for most other types of taxes collected by the Comptroller. This administrative appeal route is more efficient and less costly than litigation. MTC believes adding this proposed appeal process for DAGR is a sensible and practical proposal.

We urge a favorable report on Senate Bill 605.

For more information call:

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