



Letter of Information

**Senate Bill 904 – Data Brokers – Registry and Gross Income Tax (Building Information
Guardrails Data Act of 2025)**
Budget & Taxation Committee
March 5, 2025

The Office of the Comptroller is respectfully submitting this letter of information regarding Senate Bill 904 (SB904), Data Brokers – Registry and Gross Income Tax (Building Information Guardrails Data Act of 2025). SB904 creates a requirement that data brokers register with the Office of the Comptroller and establishes a 6% gross income tax on data brokers.

We would like to thank Senator Hester for working with our office and accommodating our requested implementation timeline for the creation of a new tax. SB904 has an enactment date of tax year 2027 for the data broker gross income tax, which provides our office with adequate time to develop and operationalize this new tax type without delaying other ongoing projects.

Thank you. If you have any questions, please reach out to Matthew Dudzic, Director of State Affairs, at MDudzic@marylandtaxes.gov.

