

**Letter of Support****House Bill 546 – Digital Advertising Gross Revenues Tax – Assessments – Appeals and Corrections**

*Ways and Means  
January 29, 2025*

Under current law, taxpayers who are seeking to appeal a notice of assessment or denial of a refund claim for digital advertising gross revenues tax (DAGR tax) are handled by the Maryland Tax Court, not by the Hearings and Appeals Division of the Comptroller's Office.

The Comptroller's Hearings and Appeals Division has a great deal of experience helping taxpayers who are seeking to appeal a notice of assessment or denial of a refund claim for many tax types, including: admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, income tax, motor carrier tax, motor fuel tax, public service company franchise tax, financial institution franchise tax, sales and use tax, and tobacco tax. By allowing for the DAGR tax appeals to also be handled by the Hearings and Appeals Division, it simplifies and standardizes the appeals process for taxpayers.

We thank Delegate Feldmark and stakeholders for working with our office on the implementation date. An effective date of January 1, 2026 allows our agency adequate time to hire and onboard the supplemental senior tax attorneys needed to handle the increased caseload.

**We respectfully request a favorable report on House Bill 546.** If you have any questions, please feel free to reach out to Matthew Dudzic at [MDudzic@marylandtaxes.gov](mailto:MDudzic@marylandtaxes.gov).

