

MARYLAND RETAILERS ALLIANCE

The Voice of Retailing in Maryland



**HB546 Digital Advertising Gross Revenues Tax – Assessments – Appeals and
Corrections
Ways and Means Committee
February 6th , 2025**

Position: Favorable

Background: HB546 would alter the appeals process for Digital Advertising Gross Revenues Tax claims.

Comments: The Maryland Retailers Alliance (MRA) writes in support of **HB546 Digital Advertising Gross Revenues Tax – Assessments – Appeals and Corrections**. HB546 would update the refund claims appeals process within the Office of the Comptroller to allow the existing appeals process for other taxes such as admissions and amusement tax, alcoholic beverage tax, and sales and use tax to also apply to claims filed for the Digital Advertising Gross Revenues (DAGR) tax. At this time, denied claims filed for a DAGR tax refund or assessment revision can only be appealed through the Maryland Tax Court. Allowing these claims to be processed first through an informal hearing within the Office of the Comptroller would increase efficiency and decrease State expenditures by reducing the number of claims cases processed through the Tax Court. This would also streamline the claims process and decrease costs for businesses appealing denied claims in Maryland.

For these reasons, we would respectfully request a favorable report on HB546. Thank you for your consideration.