



Senate Bill 644 -- *Sales and Use Tax - Certificates Indicating Multiple Points of Use - Alterations*
Senate Budget and Taxation Committee
March 4, 2026
Support

The Montgomery County Chamber of Commerce (MCCC), the voice of business in Metro Maryland, supports Senate Bill 644 -- *Sales and Use Tax - Certificates Indicating Multiple Points of Use - Alterations*.

Senate Bill 644 updates how the sales and use tax rules apply when digital products, digital codes, or taxable services are used in multiple locations. The bill provides that a certificate indicating multiple points of use is considered fully completed if it includes basic buyer and vendor information along with the buyer's Maryland registration number and a statement covering future purchases.

MCCC supports Senate Bill 644 because it simplifies tax compliance for companies operating across multiple locations. By recognizing a multiple-points-of-use certificate as fully complete with only basic buyer and vendor information and a Maryland registration number, the bill reduces unnecessary administrative burdens. This clarity makes it easier for businesses to accurately allocate sales and use tax on digital products and services used in multiple jurisdictions. Ultimately, Senate Bill 644 promotes a more efficient, predictable, and business-friendly tax environment that supports growth in Maryland's modern digital economy.

For these reasons, the Montgomery County Chamber of Commerce supports Senate Bill 644 and respectfully requests a favorable report.

The Montgomery County Chamber of Commerce (MCCC), on behalf of its members, champions the growth of business opportunities, strategic infrastructure investments, and a strong workforce to position Metro Maryland as a premier regional, national, and global business location. Established in 1959, MCCC is an independent, non-profit membership organization.

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