



Letter of Information

Senate Bill 945 – Admissions and Amusement Tax and Sales and Use Tax – University of Maryland, College Park Athletic Competitions and Game Day Surcharge
Budget & Taxation Committee
March 4, 2026

The Comptroller of Maryland is respectfully submitting this letter of information regarding Senate Bill 945 – Admissions and Amusement Tax and Sales and Use Tax – University of Maryland, College Park Athletic Competitions and Game Day Surcharge. SB945 establishes an admissions and amusement tax on gross receipts for admission to certain events held at University of Maryland, College Park.

Our office is currently in the process of migrating more than 3 million individual taxpayers from our legacy mainframe to our new integrated tax system, Maryland Tax Connect. This migration, currently scheduled for August 2026, is the largest and most complex phase of our years-long modernization project.

Establishing a new admissions and amusement tax requires updating our tax system for two tax types and making associated forms changes, providing updated instructions and guidance, and other programming. In order to ensure a smooth migration to our new tax system, the Comptroller of Maryland respectfully requests that implementation of SB945 be delayed to July 1, 2027.

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

