



THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

MARCH 31, 2026

House Bill 0933- Sales and Use Tax – Certificates Indicating Multiple Points of Use – Alterations

Dear Colleagues,

I am proud to present **House Bill 933 – Sales and Use Tax – Certificates Indicating Multiple Points of Use – Alterations**. This bill is crossfiled with Senate Bill 64.. HB 933 clarifies and streamlines Maryland law governing sales and use tax for digital codes, digital products, and certain taxable services used in multiple jurisdictions. It has been carefully amended in collaboration with the Office of the Comptroller to ensure fidelity to the intent of last year’s tech tax legislation.

House Bill 933 as amended specifies when a certificate indicating multiple points of use (MPU) is considered fully completed, prior approval from the Comptroller is not required. The bill requires the Comptroller to relieve vendors of tax liability when a properly completed certificate is provided. The bill also requires publication of a standardized form and ensures certificates remain effective for future qualifying sales unless revoked.

Although current law permits the use of MPU certificates, ambiguity surrounding what constitutes a completed certificate and whether prior approval is required has led to confusion, inconsistent administration, and unnecessary burdens on Maryland businesses. **House Bill 933** operationalizes and expands on existing Maryland law by establishing clear standards, rather than leaving businesses to navigate uncertainty in complex, multi-jurisdictional digital transactions.

House Bill 933 promotes fairness, efficiency, and proper tax compliance in Maryland’s increasingly digital economy. I urge the committee to give a **favorable vote** for **House Bill 0933- Sales and Use Tax – Certificates Indicating Multiple Points of Use – Alterations**.

Sincerely,

A handwritten signature in cursive script that reads "Jheanelle Wilkins".

Delegate Jheanelle Wilkins