



February 26, 2026

Legislative Position: Favorable

House Bill 933

Sales and Use Tax - Certificates Indicating Multiple Points of Use - Alterations

House Ways & Means Committee

Dear Chair Wilkins and members of the committee:

Founded in 1969, the Howard Chamber of Commerce is dedicated to helping businesses—from sole proprietors to large international firms—grow and succeed. With the power of 700 members that encompass more than 170,000 employees, the Howard County Chamber is an effective partner with elected officials and advocates for the interests of the county’s business community.

We write to express strong support for House Bill 933. This legislation represents a thoughtful and practical improvement to Maryland’s sales and use tax framework that will help local technology companies comply more easily and effectively with Maryland’s new tech tax.

HB 933 clarifies and modernizes the process for vendors and buyers to use certificates indicating multiple points of use for digital codes, digital products, and taxable services under the sales and use tax. Specifically, the bill ensures that a certificate meeting certain standard criteria is **deemed fully completed without prior Comptroller approval**, and that vendors are relieved of tax collection duties when presented with such a certificate within a defined timeframe. It also requires the Comptroller to publish a form and applies these changes retroactively for dates on or after July 1, 2025.

This bill addresses many of the technical compliance challenges that Maryland’s tech sector has faced since the implementation of the digital and tech services tax. Local software developers, digital service providers, cloud and hosting companies, and other tech-oriented businesses have reported significant uncertainty and administrative burden in applying multiple-points-of-use certificates under current law, in some cases requiring manual tracking of tax jurisdictions and multiple invoices to remain compliant. By providing clear, uniform standards for what constitutes a completed certificate and removing unnecessary pre-approval requirements, HB 933 will reduce confusion and lower compliance costs.

We respectfully urge a favorable report on House Bill 933.

Sincerely,

Kristi Simon
President & CEO
Howard County Chamber of Commerce