Notice to exempt organizations holding previously-issued exemption certificates

The Comptroller of Maryland’s Revenue Administration Division is re-issuing sales tax exemption certificates to all organizations that continue to qualify. Your organization’s new certificate is attached and is valid effective immediately. Previously issued exemption certificates become invalid on October 1, 2022. Vendors are required to charge tax on sales made on or after October 1, 2022, to any organization which does not present a new certificate at the time of sale.

If your organization deals regularly with certain vendors, we suggest that you contact them before October 1, 2022, so they can verify that your organization has been issued a new certificate.

The re-issuance of these certificates does not change current procedures for claiming resale exclusions by exempt organizations engaged in purchasing tangible personal property for sale. The sales and use tax registration numbers of licensed vendors have not been changed and the validity of blanket resale certificates bearing these numbers is unaffected.

Only one certificate will be provided to organizations with more than one location.