

TITLE 03

COMPTROLLER OF THE TREASURY REGULATORY REVIEW AND EVALUATION

OPPORTUNITY FOR PUBLIC COMMENT

Pursuant to its work plan, the Comptroller will evaluate the need to retain, amend, or repeal any obsolete or duplicative provisions based on whether the regulations are:

- Still necessary for the public interest;
- Drafted in a clear and understandable manner;
- Still supported by statutory authority and judicial opinions and consistent with federal and other State regulations;
- Still effective in accomplishing the intended purpose of the regulations; and
- Obsolete or otherwise appropriate for amendment or repeal.

The Comptroller would like to provide interested parties with an opportunity to participate in the review and evaluation process by submitting comments on these regulations. The comments may address concerns about the regulations. If the comments include suggested changes to the regulations, please be as specific as possible and provide language for the suggested changes.

Comments should be directed to Krista Sermon, Manager, Office of Law and Policy, and transmitted by mail to Comptroller of Maryland, 80 Calvert Street, Room 409b, Annapolis, Maryland 21401, or by email to ksermon@marylandtaxes.gov. Comments must be received by October 29, 2021.

In accordance with the Regulatory Review and Evaluation Act, State Government Article, §§10-130—10-139, Annotated Code of Maryland, the Comptroller of the Treasury is currently reviewing and evaluating the following chapters of COMAR:

Subtitle 01 OFFICE OF THE COMPTROLLER

03.01.01 [General Regulations](#)

03.01.02 [Tax Payments—Immediately Available Funds](#)

03.01.03 [Record-Keeping Requirements for Records Created by Computer and Electronic Systems](#)

Subtitle 02 ALCOHOL AND TOBACCO TAX

03.02.01 [Alcoholic Beverages](#)

03.02.02 [Tobacco Tax](#)

- 03.02.03 [Maryland Cigarette Sales Below Cost Act](#)
- 03.02.04 [Administration](#)
- 03.02.05 [Alcoholic Beverage Trade Practices](#)
- 03.02.06 [Fire Safety Performance Standard for Cigarettes](#)

Subtitle 03 MOTOR FUEL TAX

- 03.03.01 [Motor Fuel License and Tax](#)
- 03.03.02 [Refund Claim—Motor Fuel Tax](#)
- 03.03.03 [Petroleum Transporters](#)
- 03.03.04 [Motor Carrier Tax](#)
- 03.03.05 [Motor Fuel Inspection](#)
- 03.03.06 [Emissions Control Compliance](#)

Subtitle 04 INCOME TAX

- 03.04.01 [General Regulations](#)
- 03.04.02 [Individual](#)
- 03.04.03 [Corporations](#)
- 03.04.04 [Special](#)
- 03.04.05 [Tax Refund Intercept Program—Delinquent Debts](#)
- 03.04.06 [Tax Refund Intercept Program—Child Support](#)
- 03.04.07 [Pass-Through Entity Nonresident Tax](#)
- 03.04.08 [Banks and Similar Institutions](#)
- 03.04.09 [Credit for Employer-Provided Long-Term-Care Insurance](#)
- 03.04.10 [Maryland Research and Development Tax Credit](#)
- 03.04.11 [Arts and Entertainment Districts](#)
- 03.04.12 [Nonresident Real Estate Withholding Tax](#)
- 03.04.13 [Credit for Wages Paid to Qualified Ex-Felon Employee](#)
- 03.04.14 [Corporate Income Tax Reporting](#)
- 03.04.15 [Electronic Filing Requirements for Business Tax Credits](#)

Subtitle 05 MISCELLANEOUS REVENUE

- 03.05.01 [Abandoned Property Regulations](#)
- 03.05.02 [Abandoned Property Regulations—Notice of Assessment for Unclaimed Property](#)

Subtitle 06 SALES AND USE TAX

- 03.06.01 [Sales and Use Tax](#)
- 03.06.02 [General Regulations—Admissions and Amusement Tax](#)
- 03.06.03 [Administrative and Procedural Regulations—Sales and Use, and Admissions and Amusement Taxes](#)

Subtitle 07 CENTRAL PAYROLL BUREAU

03.07.01 [General Regulations](#)

Subtitle 08 TIRE RECYCLING FEE

03.08.01 [General Regulations](#)

Subtitle 09 GENERAL ACCOUNTING DIVISION

03.09.01 [General Regulations](#)

Subtitle 10 MISCELLANEOUS ADMINISTRATION

03.10.01 [Slot Machines for Nonprofit Organizations](#)