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# MARYLAND

## UNIFORM TAX MATRIX

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	State Procedure	Name of Transaction Tax and General Application		<b>See Comments</b>	Maryland imposes a tax on the sale at retail level of tangible personal property in the state. This is called a "sales tax." In addition there is a tax imposed on the use of tangible personal property or taxable services in Maryland. This tax is called a "use tax."	Md. Tax-Gen. Code Ann. sec. 11-102.
All	General Merchandise	Sales of Tangible Personal Property		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102.
All	Sales Price	Charges by the Seller for Any Services Necessary to Complete the Sale Other than Delivery and Installation		<b>Included in the Sales Price</b>		Md. Tax-Gen. Code Ann. sec. 11-101(l).
All	Sales Price	Installation Charges		<b>Excluded from Sales Price</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Code Md. Regs. 03.06.01.30(D).






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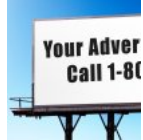
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INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Sales Price	Value of trade-in		<b>Included in the Sales Price</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Code Md. Regs. 03.06.01.08.
All	Delivery Charges	Handling, Crating, Packing, Preparation for Mailing or Delivery, and Similar Charges		<b>Included in the Sales Price</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Code Md. Regs. 03.06.01.08.
All	Delivery Charges	Transportation, Shipping, Postage, and Similar Charges		<b>Excluded from Sales Price</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Code Md. Regs. 03.06.01.08.
Advertising - Direct Mail	Delivery Charges	Handling, Crating, Packing, Preparation for Mailing or Delivery, and Similar Charges for Direct Mail		<b>Excluded from Sales Price</b>	Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.	Code Md. Regs. 03.06.01.11(A)(3).
Advertising - Direct Mail	Delivery Charges	Postage for Direct Mail		<b>Excluded from Sales Price</b>		Code Md. Regs. 03.06.01.11(A)(3).






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Advertising - Direct Mail	Delivery Charges	Transportation, shipping, and similar charges for Direct Mail		<b>Excluded from Sales Price</b>		Code Md. Regs. 03.06.01.11. (Code Md. Regs. 03.06.01.11(A)(3).)
All	Resale Certificates	Resale Certificates: GENERAL INFORMATION		<b>See Comments</b>	In Maryland, a sale for the purpose of resale is exempt from tax. For each resale transaction, a seller is required to obtain from the purchaser a valid resale certificate in order to waive the liability for the tax.	Md. Regs. Code 03.06.01.14(B); Md. Code Ann. Tax-Gen. sec.11-408(b)(1)
All	Resale Certificates	Is there a required renewal period for resale certificates?		<b>No</b>		N/A
All	Resale Certificates	Does the resale certificate have to be executed on or before the sale was made in order for the sale to be exempt from tax?		<b>See Comments</b>	A seller must obtain a resale certificate before a sale is completed to support every transaction for which a resale exclusion is claimed.	Md. Regs. Code 03.06.01.14(E); Md. Code Ann. Tax-Gen. sec.11-408(a)
All	Resale Certificates	Is there a state specific resale certificate?		<b>See Comments</b>	There is no state specified resale certificate form in Maryland.	Md. Regs. Code 03.06.01.14(B)

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Resale Certificates	Will the state accept a blanket or generic resale certificate (e.g. Multistate Tax Commission Resale Certificate)?		<b>See Comments</b>	Maryland does not accept the MTC's Uniform Sales & Use Tax Certificate - Multijurisdiction as a valid resale certificate. However, the Department does accept the document when used by religious organizations using their Maryland registration number.	MTC Certificate [Note 13]
All	Resale Certificates	Does the state require a SSTP certificate?		<b>No</b>		Md. Regs. Code 03.06.01.14(B); Md. Code Ann. Tax-Gen. sec.11-408(b)(1)
All	Services	General Treatment of Services		<b>Exempt</b>	Services are not generally subject to tax. Services that are taxable are specifically identified as taxable. Therefore, services not specifically identified as taxable are not taxable.	Md. Code Ann. sec. 11-101.
All	Services	Services Required to Complete a Sale of Tangible Personal Property (Other than Delivery or Installation)		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101(l).
All	Services	Advertising Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01 & 03.06.01.38.




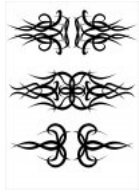

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Advertising Services - Online Advertising		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01 & 03.06.01.38.
All	Services	Barber and Beauty Shops		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Butchering and Meat Processing Services		<b>Taxable</b>		Md. Tax-Gen Code Ann. secs. 11-101(m), 11-102(a); Code Md. Regs. 03.06.01.30.
All	Services	Car Detailing Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Car Washing Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Car Waxing Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Catering Services		<b>Taxable</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.05; Md. Bus. Tip No. 5 (Md. Comptroller Jan. 1, 2010).
All	Services	Cooking and Food Preparation Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.05; Md. Business Tip No. 5 (Md. Comptroller May 1, 2007).
All	Services	Dance Lessons		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Daycare and Babysitting Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Dry Cleaning Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.17.
All	Services	Fur Repair		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.08 & 03.06.01.03.
All	Services	Interior Design Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Janitorial Services		<b>Taxable</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Kennel Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Landscaping Services		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101.
All	Services	Lawn Care Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Limousine Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen secs. 11-101 & 11-223; Code Md. Regs. 03.06.01.01.
All	Services	Moving Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen secs. 11-101 & 11-223; Code Md. Regs. 03.06.01.01.
All	Services	Pet Grooming Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.













INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Pool Cleaning Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen secs. 11-101 & 11-223; Code Md. Regs. 03.06.01.01.
All	Services	Professional Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen. 11-101 & 11-219; Code Md. Regs. 03.06.01.01.
All	Services	Tanning Salon Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Tattoo Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Taxidermy		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Code Md. Regs. 03.06.01.01. (Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.)






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Towing Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen secs. 11-101 & 11-223; Code Md. Regs. 03.06.01.01.
All	Services	Tree Trimming Services		<b>Exempt</b>		Md. Code Ann. Tax-Gen sec. 11-101; Code Md. Regs. 03.06.01.01.
All	Services	Web Design Services		<b>Exempt</b>		Md. Code Ann. sec. 11-102 & sec. 11-219 (2009).
All	Services	Window Cleaning Services		<b>Taxable</b>		Md. Code Ann. Tax-Gen sec. 11-101.
All	Cable Related Services	Basic Cable Services		<b>Exempt</b>		Md. Code Ann. sec. 11-101 and sec. 11-102.




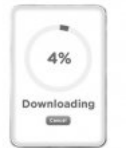
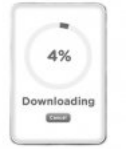
INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Cable Related Services	Pay Per View		<b>Taxable</b>		Md. Code Ann. sec. 11-101 and sec. 11-102.
Retail	Clothing and Related Products	Clothing		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101(h); Md. Tax-Gen. Code Ann. sec. 11-101(k); Md. Tax-Gen. Code Ann. sec. 11-102(a).
Retail	Clothing and Related Products	Clothing - Essential clothing priced below a state specific threshold		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101(h); Md. Tax-Gen. Code Ann. sec. 11-101(k); Md. Tax-Gen. Code Ann. sec. 11-102(a).
Retail	Clothing and Related Products	Clothing - Fur clothing		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101(h); Md. Tax-Gen. Code Ann. sec. 11-101(k); Md. Tax-Gen. Code Ann. sec. 11-102(a).
Retail	Clothing and Related Products	Clothing Accessories or Equipment		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101(h); Md. Tax-Gen. Code Ann. sec. 11-101(k); Md. Tax-Gen. Code Ann. sec. 11-102(a).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Retail	Clothing and Related Products	Protective Equipment		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Retail	Clothing and Related Products	Sport or Recreational Equipment		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101(h); Md. Tax-Gen. Code Ann. sec. 11-101(k); Md. Tax-Gen. Code Ann. sec. 11-102(a).
Retail	Sales Tax Holidays	Clothing - Sales Tax Holiday		<b>Exempt</b>		Md. Tax-Gen. Code Ann. secs. 11-102 & 11-228.
Retail	Sales Tax Holidays	Clothing accessories or equipment - Sales Tax Holiday		<b>N/A</b>		N/A
Retail	Sales Tax Holidays	All Disaster Preparedness Supply		<b>N/A</b>		N/A






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Retail	Sales Tax Holidays	All Energy star qualified products		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-226.
Retail	Sales Tax Holidays	Computers		N/A		N/A
Retail	Sales Tax Holidays	Does your State have a sales tax holiday?		<b>Yes</b>	Maryland provides sales tax holidays for (1) sales of certain Energy Star products or solar water heaters, and (2) "back-to-school" shopping for qualifying clothing and footwear.	Md. Tax-Gen. Code Ann. secs. 11-102, 11-226 & 11-228.
Retail	Sales Tax Holidays	School Art Supply		N/A		N/A
Retail	Sales Tax Holidays	School Computer Supply		N/A		N/A






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Retail	Sales Tax Holidays	School Instructional Material		N/A		N/A
Retail	Sales Tax Holidays	School Supply		N/A		N/A
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness fastening supply		N/A		N/A
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness food-related supply		N/A		N/A
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness general supply		N/A		N/A






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness safety supply		N/A		N/A
Retail	Sales Tax Holidays	Specific energy star qualified products or energy star qualified classifications		Exempt		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-226.
Retail	Sales Tax Holidays	Sport and recreational equipment		N/A		N/A
Retail	Computer Related Products	Computer		Taxable		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-102; Code Md. Regs. 03.06.01.32-2.
Retail	Computer Related Products	Non-prewritten (custom) computer software		Exempt		Md. Tax-Gen. Code Ann. sec. 11-219.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Retail	Computer Related Products	Non-prewritten (custom) computer software delivered electronically		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-219.
Retail	Computer Related Products	Non-prewritten (custom) computer software delivered via load and leave		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-219.
Retail	Computer Related Products	Prewritten Computer Software		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-102.
Retail	Computer Related Products	Prewritten Computer Software Delivered Electronically		<b>Taxable</b>		
Retail	Computer Related Products	Prewritten Computer Software Delivered Via Load and Leave		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-102.













INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Grocery	Food and food products	Bakery Items Sold without Eating Utensils Provided by the Seller, Including Bread, Rolls, Buns, Biscuits, Bagels, Croissants, Pastries, Donuts, Danish, Cakes, Tortes, Pies, tarts, Muffins, Bars, Cookies, Tortillas		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-206; Code Md. Regs. 03.06.01.05; Md. Bus. Tax Tip No. 5 (Md. Comptroller May 1, 2007).
Grocery	Food and food products	Bottled water		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-206; Code Md. Regs. 03.06.01.05; Md. Bus. Tax Tip No. 5 (Md. Comptroller May 1, 2007).
Grocery	Food and food products	Candy		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-206(a)(3)(ii)(1); Md. Tax-Gen. Code Ann. sec. 11-206(a)(6); Md. Tax-Gen. Code Ann. sec. 11-206(a)(3)(iii)(3); Md. Bus. Tax Tip No. 5 (Md. Comptroller Jan. 1, 2010).
Grocery	Food and food products	Dietary Supplements		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-206. (Md. Code Ann. Tax-Gen. sec. 11-206.)
Grocery	Food and food products	Food and food ingredients excluding alcoholic beverages and tobacco		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-206(a)(3)(ii)(1); Md. Tax-Gen. Code Ann. sec. 11-206(a)(6); Md. Tax-Gen. Code Ann. sec. 11-206(c)(1); Md. Bus. Tax Tip No. 5 (Md. Comptroller Jan. 1, 2010).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Grocery	Food and food products	Food Sold Through Vending Machines		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-206; Code Md. Regs. 03.06.01.05; Md. Bus. Tax Tip No. 5 (Md. Comptroller May 1, 2007).
Grocery	Food and food products	Food Sold without Eating Utensils Provided by the Seller in an Unheated State by Weight or Volume as a Single Item		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-206; Code Md. Regs. 03.06.01.05; Md. Bus. Tax Tip No. 5 (Md. Comptroller May 1, 2007).
Grocery	Food and food products	Food Sold without Eating Utensils Provided by the Seller Whose Primary NAICS Classification is Manufacturing in Sector 311, except Subsector 3118 (Bakeries)		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-206; Code Md. Regs. 03.06.01.05; Md. Bus. Tax Tip No. 5 (Md. Comptroller May 1, 2007).
Grocery	Food and food products	Prepared Food		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-206; Code Md. Regs. 03.06.01.05. (Md. Code Ann. Tax-Gen. sec. 11-102 & 11-206; Md. Code Regs. sec. 03.06.01.05.)
Grocery	Food and food products	Soft Drinks		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-206; Code Md. Regs. 03.06.01.05.


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Technology	Digital Goods	Digital Products - Definition		<b>Not Defined</b>	Maryland does not specifically define "digital products." Maryland is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "specified digital products" are defined as electronically transferred digital audio visual works, digital audio works, and digital books.	Md. Code Ann. Tax-Gen. secs. 11-101, 11-102, 11-219 & 11-225; Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.
Technology	Digital Goods	Digital audio works - Definition		<b>Not Defined</b>	Maryland does not specifically define "digital audio works." Maryland is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "digital audio works" are defined as "works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones."	Md. Code Ann. Tax-Gen. secs. 11-101, 11-102, 11-219 & 11-225; Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.
Technology	Digital Goods	Digital audio visual works - Definition		<b>Not Defined</b>	Maryland does not specifically define "digital audio visual works." Maryland is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "digital audio visual works" are defined as "a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any."	Md. Code Ann. Tax-Gen. secs. 11-101, 11-102, 11-219 & 11-225; Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.
Technology	Digital Goods	Digital Books - Definition		<b>Not Defined</b>	Maryland does not specifically define "digital books." Maryland is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "digital books" are defined as "works that are generally recognized in the ordinary and usual sense as 'books.'"	Md. Code Ann. Tax-Gen. secs. 11-101, 11-102, 11-219 & 11-225; Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold to an end user with rights for permanent use		<b>Taxable</b>		

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold to users other than the end user.		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Md. Tax-Gen. Code Ann. sec. 11-225; Code Md. Regs. 03.06.01.08.
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold with rights of use conditioned on continued payment.		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold with rights of use less than permanent use.		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold to an end user with rights for permanent use		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold to users other than the end user.		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Md. Tax-Gen. Code Ann. sec. 11-225; Code Md. Regs. 03.06.01.08.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold with rights of use conditioned on continued payments.		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold with rights of use less than permanent.		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold to an end user with rights for permanent use		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold to users other than the end user.		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Md. Tax-Gen. Code Ann. sec. 11-225; Code Md. Regs. 03.06.01.08.
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold with rights of use conditioned on continued payments.		<b>Taxable</b>		





INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold with rights of use less than permanent.		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?		<b>No</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Md. Tax-Gen. Code Ann. sec. 11-225; Code Md. Regs. 03.06.01.08.
Technology	Digital products-excl telecom & ancillary services and software	Newspapers - Electronically Delivered		<b>Taxable</b>		
Technology	Digital products-excl telecom & ancillary services and software	Subscriptions to satellite radio services		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Code Md. Regs. 03.06.01.01.
Healthcare	Health-care products	Drugs for Animal Use to Veterinary Hospitals and Other Animal Medical Facilities		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Prescription Drugs for Animal Use to Hospitals and Other Animal Medical Facilities		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Drugs for Animal Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Drugs for Animal Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Over-the-Counter Drugs for Animal Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Over-the-Counter Drugs for Animal Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of






Healthcare	Health-care products	Over-the-Counter Drugs for Animal Use Without a Prescription		Exempt	Drugs	Md. Tax-Gen. Code Ann. sec.
						11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)













INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Free Samples of Drugs for Animal Use		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Free Samples of Prescription Drugs for Animal Use		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Drugs for human use to hospitals		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1)-(3); Md. Admin. Code Reg. sec. 03.06.01.09A, 03.06.01.09B(3); Md. Sales and Use Tax Bul. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Drugs for human use to other medical facilities		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bul. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Prescription drugs for human use to hospitals		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1)-(3); Md. Admin. Code Reg. sec. 03.06.01.09A, 03.06.01.09B(3); Md. Sales and Use Tax Bul. No. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Prescription drugs for human use to other medical facilities		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Drugs for Human Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1); Code Md. Regs 03.06.01.09(A), (B)(3); Md. Sales & Use Tax Bull. No. 01-1(A) (Comptroller Mar. 2001).
Healthcare	Health-care products	Drugs for Human Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1); Code Md. Regs 03.06.01.09(A), (B)(3); Md. Sales & Use Tax Bull. No. 01-1(A) (Comptroller Mar. 2001).
Healthcare	Health-care products	Over-the-Counter Drugs for Human Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1); Code Md. Regs 03.06.01.09(A), (B)(3); Md. Sales & Use Tax Bull. No. 01-1(A) (Comptroller Mar. 2001).
Healthcare	Health-care products	Over-the-Counter Drugs for Human Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1); Code Md. Regs 03.06.01.09(A), (B)(3); Md. Sales & Use Tax Bull. No. 01-1(A) (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Free Samples of Drugs for Human Use		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Free Samples of Prescription Drugs for Human Use		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Insulin for Animal Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Insulin for Animal Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Insulin for Human Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1); Code Md. Regs 03.06.01.09(A), (B)(3); Md. Sales & Use Tax Bull. No. 01-1(A) (Comptroller Mar. 2001).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Insulin for Human Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1); Code Md. Regs 03.06.01.09(A), (B)(3); Md. Sales & Use Tax Bull. No. 01-1(A) (Comptroller Mar. 2001).
Healthcare	Health-care products	Medical Oxygen for Animal Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Medical Oxygen for Animal Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102(a) Md. Tax-Gen. Code Ann. sec. 11-211(a)(2) Code Md. Regs. 03.06.01.09(A) Email from Janet V. Johnson, Asst. St. Comptroller, Comptroller of MD – Compliance Div., to TTR (Oct. 15, 2019) Md. List of Tangible Personal Property and Services Subject to Sales and Use Tax (Comptroller Oct. 1, 2019)
Healthcare	Health-care products	Medical Oxygen for Human Use With a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Medical Oxygen for Human Use Without a Prescription		<b>Exempt</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Grooming and Hygiene Products for Animal Use		<b>Taxable</b>	Drugs	Md. Tax-Gen. Code Ann. sec. 11-102.
Healthcare	Health-care products	Durable Medical Equipment for Home Use with a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment for home use with a prescription paid for by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment for home use with a prescription paid for by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment for home use with a prescription reimbursed by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Durable medical equipment for home use with a prescription reimbursed by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable Medical Equipment for Home Use without a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription paid for by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription paid for by Medicare		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription reimbursed by Medicare		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Durable medical equipment, not for home use, without a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Repair and replacement parts for durable medical equipment which are for single patient use		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral Feeding Systems for Home Use With a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription paid for by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription paid for by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription reimbursed by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription reimbursed by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral Feeding Systems for Home Use Without a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).













INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription paid for by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription paid for by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Enteral feeding systems, not for home use, without a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney Dialysis Equipment for Home Use With a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-211(b)(1); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription paid for by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-211(b)(1); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription paid for by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-211(b)(1); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-211(b)(1); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-211(b)(1); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney Dialysis Equipment for Home Use Without a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-211(b)(1); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, without a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Health Occ. Code sec. 12-603; Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen Delivery Equipment for Home Use with a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription paid for by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription paid for by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen Delivery Equipment for Home Use without a Prescription		<b>Exempt</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, without a prescription		<b>Taxable</b>	Durable medical equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Mobility Enhancing Equipment with a Prescription		<b>Taxable</b>	Mobility enhancing equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Mobility enhancing equipment with a prescription paid for by Medicaid		<b>Taxable</b>	Mobility enhancing equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Mobility enhancing equipment with a prescription paid for by Medicare		<b>Taxable</b>	Mobility enhancing equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Mobility enhancing equipment with a prescription reimbursed by Medicaid		<b>Taxable</b>	Mobility enhancing equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Mobility enhancing equipment with a prescription reimbursed by Medicare		<b>Taxable</b>	Mobility enhancing equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).













INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Mobility Enhancing Equipment without a Prescription		<b>Taxable</b>	Mobility enhancing equipment (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Prosthetic Devices with a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Prosthetic devices with a prescription paid for by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Prosthetic devices with a prescription paid for by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Prosthetic devices with a prescription reimbursed by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).













INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Prosthetic devices with a prescription reimbursed by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Prosthetic Devices without a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Contact Lenses with a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Contact lenses with a prescription paid for by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Contact lenses with a prescription paid for by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Contact lenses with a prescription reimbursed by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Contact lenses with a prescription reimbursed by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Contact Lenses without a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Corrective Eyeglasses with a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Corrective eyeglasses with a prescription paid for by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Corrective eyeglasses with a prescription paid for by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Corrective eyeglasses with a prescription reimbursed by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Corrective eyeglasses with a prescription reimbursed by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. Code Ann. sec. 11-211; Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. No. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Corrective Eyeglasses without a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Code Ann. Tax-Gen. sec. 11-211(b)(7).
Healthcare	Health-care products	Dental Prosthesis with a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Dental prosthesis with a prescription paid for by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Dental prosthesis with a prescription paid for by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Dental prosthesis with a prescription reimbursed by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Dental prosthesis with a prescription reimbursed by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Dental Prosthesis without a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b); Code Md. Regs. 03.06.01.09; Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Hearing Aids with a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b)(5); Md. Tax-Gen. code Ann. sec. 11-211(b)(9); Md. Tax-Gen. code Ann. sec. 11-211(b)(10).
Healthcare	Health-care products	Hearing aids with a prescription paid for by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b)(5); Md. Tax-Gen. code Ann. sec. 11-211(b)(9); Md. Tax-Gen. code Ann. sec. 11-211(b)(10).
Healthcare	Health-care products	Hearing aids with a prescription paid for by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b)(5); Md. Tax-Gen. code Ann. sec. 11-211(b)(9); Md. Tax-Gen. code Ann. sec. 11-211(b)(10).
Healthcare	Health-care products	Hearing aids with a prescription reimbursed by Medicaid		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b)(5); Md. Tax-Gen. code Ann. sec. 11-211(b)(9); Md. Tax-Gen. code Ann. sec. 11-211(b)(10).
Healthcare	Health-care products	Hearing aids with a prescription reimbursed by Medicare		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b)(5); Md. Tax-Gen. code Ann. sec. 11-211(b)(9); Md. Tax-Gen. code Ann. sec. 11-211(b)(10).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Hearing Aids without a Prescription		<b>Exempt</b>	Prosthetic devices (indicate how the options are treated in your state)	Md. Tax-Gen. code Ann. sec. 11-211(b)(5); Md. Tax-Gen. code Ann. sec. 11-211(b)(9); Md. Tax-Gen. code Ann. sec. 11-211(b)(10).
Healthcare	Health-care products	Implantable hardware – sold to for-profit hospitals		<b>Exempt</b>	Prosthetics & Orthotics	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1), (a)(3), (b)(8), (b)(15); Code Md. Regs. 03.06.01.09A, 03.06.01.09B(1); Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Skin graft products – sold to for-profit hospitals		<b>Exempt</b>	Prosthetics & Orthotics	Md. Tax-Gen. Code Ann. sec. 11-211(a)(1), (a)(3), (b)(8), (b)(15); Code Md. Regs. 03.06.01.09A, 03.06.01.09B(1); Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Hardware – sold to for-profit hospitals		<b>Taxable</b>	Medical Equipment - General	Md. Tax-Gen. Code Ann. secs. 11-101(h)-(k), 11-102(a), 11-211(a)(1), (a)(3), (b)(15); Code Md. Regs. 03.06.01.01B, 03.06.01.09A, 03.06.01.09B(1)-(2); Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Healthcare	Health-care products	Hardware – electrical – sold to for-profit hospitals		<b>Taxable</b>	Medical Equipment - General	Md. Tax-Gen. Code Ann. secs. 11-101(h)-(k), 11-102(a), 11-211(a)(1), (a)(3), (b)(15); Code Md. Regs. 03.06.01.01B, 03.06.01.09A, 03.06.01.09B(1)-(2); Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Hardware – FLD – sold to for-profit hospitals		<b>Taxable</b>	Medical Equipment - General	Md. Tax-Gen. Code Ann. secs. 11-101(h)-(k), 11-102(a), 11-211(a)(1), (a)(3), (b)(15); Code Md. Regs. 03.06.01.01B, 03.06.01.09A, 03.06.01.09B(1)-(2); Md. Sales & Use Tax Bull. 01-1 (Comptroller Mar. 2001).
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software		<b>Exempt</b>		Md. Code Ann. sec. 11-102 & sec. 11-219; Md. Regs. 03.06.01.03.
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically		<b>Exempt</b>		Md. Code Ann. sec. 11-102 & sec. 11-219; Md. Regs. 03.06.01.03.
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave		<b>Exempt</b>		Md. Code Ann. sec. 11-102 & sec. 11-219; Md. Regs. 03.06.01.03.
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to prewritten computer software		<b>Taxable</b>		Md. Code Ann. Tax-Gen. sec. 11-219; Code Md. Regs. 03.06.01.03; Laws 2008 Press Release - Office of the Governor, April 8, 2008; Md. Business Tax Tip No. 7 (Md. Comptroller May 2007).






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically		<b>Taxable</b>		
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave		<b>Taxable</b>		Md. Code Ann. Tax-Gen. sec. 11-219; Code Md. Regs. 03.06.01.03; Laws 2008 Press Release - Office of the Governor, April 8, 2008; Md. Business Tax Tip No. 7 (Md. Comptroller May 2007).
Technology	Mandatory computer software maintenance contracts	Mandatory Software Maintenance Agreement, separately stated charges for canned software updates		<b>Taxable</b>		
Technology	Mandatory computer software maintenance contracts	Mandatory Software Maintenance Agreement, separately stated charges for services		<b>Taxable</b>		
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008.













INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008.
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008.
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008.
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008.
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008.
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008; Md. Bus. Tax Tip No. 7 (Md. Comptroller Jan. 13, 2010).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008; Md. Bus. Tax Tip No. 7 (Md. Comptroller Jan. 13, 2010).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software		<b>Exempt</b>		Md. Code Ann. Tax-Gen. sec. 11-219; Code Md. Regs. 03.06.01.03.
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software		<b>Exempt</b>		Md. Code Ann. Tax-Gen. sec. 11-219; Code Md. Regs. 03.06.01.03.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-219; Code Md. Regs. 03.06.01.03; Md. Laws 2008 Press Release - Office of the Governor, April 8, 2008; Md. Bus. Tax Tip No. 7 (Md. Comptroller Jan. 13, 2010).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software		<b>Exempt</b>		Md. Code Ann. Tax-Gen. sec. 11-219; Code Md. Regs. 03.06.01.03.
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software		<b>Exempt</b>		Md. Code Ann. Tax-Gen. sec. 11-219; Code Md. Regs. 03.06.01.03.
Technology	Software Related Services	Canned Software Installation or Set-Up Fees (separately stated on invoices)		<b>Exempt</b>		Md. Code Ann. sec. 11-102 & sec. 11-101.
Technology	Software Related Services	Custom Software Installation or Set-Up Fees (separately stated on invoices)		<b>Exempt</b>		Md. Code Ann. sec. 11-102 & sec. 11-101.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Software Related Services	Customization of Canned Software		<b>Exempt</b>		Md. Code Ann. sec. 11-219 (2009).
Technology	Software Related Services	IT Services		<b>Exempt</b>		Md. Regs. Code sec. 03.06.01.03(C).
Technology	Software Related Services	Phone Support Services		<b>Exempt</b>		Md. Code Ann. sec. 11-219 (2009).
Retail	State, Local and Tribal Taxes	State and local taxes on a retail sale that are imposed on the seller if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer		<b>Included in the Sales Price</b>		Md. Tax-Gen. Code Ann. sec. 11-101(l); Code Md. Regs. 03.06.01.08.
Retail	State, Local and Tribal Taxes	Tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer		<b>Included in the Sales Price</b>		Md. Tax-Gen. Code Ann. sec. 11-101(l); Code Md. Regs. 03.06.01.08.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Coin-Operated Telephone Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International 800 Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International 900 Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Fixed Wireless Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Mobile Wireless Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Prepaid Calling Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Prepaid Wireless Calling Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Private Communications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Residential Telecommunications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Telecommunications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate 800 Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate 900 Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Fixed Wireless Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Mobile Wireless Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Prepaid Calling Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.



INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Prepaid Wireless Calling Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Private Communications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Residential Telecommunications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Telecommunications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate 800 Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.



INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate 900 Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Fixed Wireless Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Mobile Wireless Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Prepaid Calling Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Prepaid Wireless Calling Service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Private Communications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Residential Telecommunications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Telecommunications Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Local Services as defined by this state		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Paging service		<b>Taxable</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Pay Telephone Service		<b>Exempt</b>		Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications and Related Products	Ancillary Services		<b>Taxable</b>	Ancillary Services	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications and Related Products	Ancillary Services - Conference bridging service		<b>Exempt</b>	Ancillary Services	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications and Related Products	Ancillary Services - Detailed Telecommunications Billing Service		<b>Exempt</b>	Ancillary Services	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.
Telecommunications	Telecommunications and Related Products	Ancillary Services - Directory Assistance		<b>Exempt</b>	Ancillary Services	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-101; Md. Tax-Gen. Code Ann. sec. 11-221; Md. Code Ann. Tax-Gen sec. 8-402.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications and Related Products	Ancillary Services - Vertical Service		<b>Taxable</b>	Ancillary Services	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.
Telecommunications	Telecommunications and Related Products	Ancillary Services - Voice Mail Service		<b>Taxable</b>	Ancillary Services	Md. Tax-Gen. Code Ann. sec. 11-102; Md. Tax-Gen. Code Ann. sec. 11-104.