

Special Needs Accommodations for the National TSA Conference

General Information



Who qualifies for tax exemption in Maryland?

Maryland law provides that a sales and use tax exemption certificate (SUTEC) may be issued only to a qualifying non-profit charitable, educational, or religious organization that is *physically located in Maryland or is located in an adjacent jurisdiction and provides its services within Maryland on a routine and regular basis*. The requirements are also explained on the attached application.

If a school meets the above requirements, it may apply for an exemption certificate by filing the Maryland SUTEC Application.

The Comptroller's office does not issue temporary or event-based exemption certificates.

The processing time for the Maryland SUTEC Application is typically six to eight weeks. If a school is eligible for an exemption certificate but is not issued the certificate prior to the event, it may apply for a refund of sales tax paid once the exemption certificate is issued.

Public schools not located in Maryland are not eligible for an exemption certificate. The Maryland Comptroller does not issue exemption certificates to government agencies in other states.

In the event you determine some schools have or are eligible for the exemption certificate, the tax exempt transactions must be completed by the holder of the SUTEC, that is, the school. Teachers and students may not pay for the expenses using the school's exemption certificate and be reimbursed. Transactions completed by individual teachers and students are not tax exempt.

For more information, please contact the [Comptroller of Maryland](#).