PROCEDURES FOR UTILITY TAX REFUNDS
MANUFACTURING ORGANIZATIONS

Manufacturing organizations may request refunds of taxes already paid going back 4 years for State tax. The procedures are as follows:

State Tax Refund

Make copies of the bills going back 4 years from the date of the refund request.

Prepare a summary schedule for the 4 year period, itemizing by month, the State (Sales) tax paid. Do not include the electric environmental surcharge, the universal surcharge, or the Maryland franchise tax appearing on the bills; there is no exemption for these items. Total the State taxes paid on the summary schedule.

Enclose a copy of the State of Maryland Exemption Certificate for Utilities or Fuel Used in Production Activities for your organization (Form SUT 206).

Complete the Sales and Use Tax Refund Application (Form ST 205), copy enclosed, and send along with all of the above to:

Refund Supervisor
State of Maryland
Comptroller of the Treasury
301 West Preston Street
Baltimore, Maryland 21201-2383

Tax Refunds (Baltimore City):

Make copies of the bills going back 3 years from the date of the refund request.

Total the local taxes paid. (No summary schedule is required for local taxes.)

Enclose a copy of the State of Maryland, Comptroller of the Treasury, Sales and Use Tax Exemption Certificate for your organization (Form SUT206)

Since there is no refund application form, send a cover letter including the above to:

Baltimore City Collections Office
Municipal Building
200 Holliday Street
Baltimore, Maryland 21202
Local Tax Refunds (Baltimore County) (Manufacturers on Tariff Schedule GLP, P or T only):

Make copies of the bills going back 3 years from the date of the refund request.

Your refund is the difference between the commercial rate (.005300 per kWh) and the manufacturing Rate (.003750 per kWh) multiplied by the consumption for the period. Total the difference paid. (No summary schedule is required for local taxes.)

Enclose a copy of the State of Maryland, Comptroller of the Treasury, Sales and Use Tax Exemption Certificate for your organization. (Form SUT206).

Since there is no refund application form, send a cover letter including the above to:

Baltimore County Revenue Division
Court House
400 Washington Avenue
Baltimore, Maryland 21204-4665

Local Tax Refunds (Anne Arundel County) (Manufacturers on Tariff Schedule GLP, P or T only):

Make copies of the bills going back 3 years from the date of the refund request.

Electric:
Your refund is the difference between the commercial rate (.0025 per kWh) and the manufacturing rate (.0020 per kWh) multiplied by the consumption for the period. Total the difference paid. (No summary schedule is required for local taxes.)

Gas:
Your refund is the difference between the commercial rate (.020 per therm) and the manufacturing rate (.008 per therm) multiplied by the consumption for the period. Total the difference paid. (No summary schedule is required for local taxes.)

Enclose a copy of the State of Maryland, Comptroller of the Treasury, Sales and Use Tax Exemption Certificate for your organization. (Form SUT206).

Since there is no refund application form, send a cover letter including the above to:

Anne Arundel County
Sales Tax Division
P. O. Box 1786
Annapolis, Maryland 21404

Note State Form ST-206 has been replaced with SUT-206