

***PROCEDURES FOR UTILITY TAX REFUNDS
GOVERNMENTAL ORGANIZATIONS***

Governmental organizations may request refunds of taxes already paid going back 4 years for State tax and 3 years for local tax (except Montgomery County). 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 taxes paid. Do not include the electric environmental surcharge, franchise tax or universal surcharge appearing on the bills; there is no exemption for those items. Total the State taxes paid on the summary schedule.

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

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

Local Tax Refunds (Anne Arundel County):

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.

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

Local 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.

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):

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.

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 (Prince George's County):

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.

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

Prince George's County
Office of Finance, Treasury Division
14741 Gov. Oden Bowie Drive, Room 1090
Upper Marlboro, Maryland 20772