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