$ales Tax Handbook

Maryland Sales Tax Info Sheet

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State Sales Tax	Local Sales Tax

Maryland has a statewide sales tax rate of **6%**, which was introduced in 1947. This data sheet was last updated in November 2021 by SalesTaxHandbook.com.

What is exempt from sales taxes in Maryland?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how Maryland taxes five types of commonly-exempted goods:

Clothing	Groceries	Prepared Food	Prescription Drugs	OTC Drugs
6%	**EXEMPT**	6%	**EXEMPT**	6%

Are services subject to sales tax in Maryland?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In Maryland, specified services are taxable. To learn more, see salestaxhandbook.com/maryland/sales-tax-taxability#services.

Local Sales Taxes in Maryland

Municipal governments in Maryland are also allowed to collect a local-option sales tax that ranges from 0% to 0% across the state, with an average local tax of N/A (for a total of 6% when combined with the state sales tax). The maximum local tax rate allowed by Maryland law is N/A. Below are listed local sales tax rates for the five largest cities in Maryland. You can find other Maryland city and county sales tax rates at salestaxhandbook.com/maryland/rates.

⇅ City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
✱ Baltimore, MD	6%	N/A	N/A	N/A	6%
Silver Spring, MD	6%	N/A	N/A	N/A	6%
Hyattsville, MD	6%	N/A	N/A	N/A	6%
✱ Frederick, MD	6%	N/A	N/A	N/A	6%
Columbia, MD	6%	N/A	N/A	N/A	6%

To learn more, visit the Maryland Sales Tax Handbook at **SalesTaxHandbook.com/Maryland**