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Sales and Use Tax

Businesses in Maryland are required to collect sales taxes from you whenever you make a taxable purchase. Maryland's 6 percent sales and use tax applies to all taxable sales except for certain vehicle rentals and sales of mobile homes. Most sales of food by substantial grocery or market businesses are not subject to tax. Other exemptions include medicine, energy for residential use, manufacturing machinery and equipment, and certain agricultural equipment and supplies.

An 11½ percent tax is imposed on short-term passenger car and recreational vehicle rentals. Certain short-term truck rentals are subject to an 8 percent tax. A 3 percent tax is imposed on sales of new mobile homes. There are no general local sales taxes in Maryland.

Use tax

Every time you purchase taxable tangible goods, whether in person, over the phone, or on the Internet, the purchase is subject to Maryland's 6 percent sales and use tax if you use the merchandise in Maryland. For more information, see [Use Tax](#).

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