



Peter Franchot
Comptroller

Sharonne R. Bonardi
Deputy Comptroller

June 21, 2018

Patrick Hughes, Assistant Attorney General
Chief Counsel, Opinions and Advice
Attorney General's Office
200 Saint Paul Place
Baltimore, Maryland 21202

Dear Mr. Hughes:

On April 17, 2018, the Supreme Court of the United States heard oral arguments in South Dakota v. Wayfair, Inc. et. al. On June 21, 2018, the Court issued its opinion. In that opinion, the Court held that its previous physical presence requirements were unsound and incorrect; thereby, overruling previous decisions of Quill Corp. v. North Dakota, 504 U.S. 298 and National Bellas Hess, Inc. v. Department of Revenue of Ill., 386 U.S. 753.

In light of this recent Supreme Court decision, on behalf of the Comptroller of Maryland, I respectfully submit this letter to formally request an opinion of the Attorney General regarding whether current Maryland law authorizes the Comptroller of Maryland to enforce remote sellers to collect and remit Maryland sales and use tax for products delivered into the State or will the Comptroller need to promulgate a regulation to exercise its enforcement authority?

Because of the importance of this decision, I know that you will give this matter you immediate attention. Thank you in advance for your time and consideration.

Sincerely,



Sharonne R. Bonardi