



THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

August 19, 2025

The Honorable Anthony Brown
Attorney General of Maryland
200 St. Paul Place
Baltimore, MD 21202
{Delivered Electronically}

Dear Attorney General Brown,

We are writing to request a full accounting of the costs incurred by the State of Maryland in defending the **Digital Advertising Gross Revenues Tax (HB 732, 2020 Session)** in state and federal courts.

As you know, the Fourth Circuit Court of Appeals recently struck down a central provision of the law, affirming concerns long expressed by the Maryland Freedom Caucus members and others that this tax was constitutionally flawed and fiscally irresponsible.

In light of this ruling, and the possibility that Maryland may be required to refund millions in collected tax revenues, we ask your office to provide the following information:

1. The total amount of taxpayer money spent by the Attorney General's Office as well as any outside counsel in defending the digital ad tax since its passage.
2. A breakdown of legal fees, expert witness costs, and administrative expenses.
3. Any estimates your office has prepared regarding the potential liability to the state if refunds are required.
4. Any correspondence between your office and the Comptroller's Office relating to litigation risk and projected defense costs.

Maryland taxpayers deserve to know the true cost of defending this ill-conceived policy. Please provide this information as soon as possible so we may inform our constituents and consider legislative remedies.

Thank you for your prompt attention to this matter.

Sincerely,


Delegate Matt Morgan


Delegate Lauren Arikan


Delegate Robin Grammer


Delegate Ryan Nawrocki


Delegate Kathy Szeliga


Delegate Mark Fisher


Delegate Brian Chisholm