

# Final Action on Regulations

## Symbol Key

- Roman type indicates text already existing at the time of the proposed action.
- *Italic type* indicates new text added at the time of proposed action.
- Single underline, italic indicates new text added at the time of final action.
- Single underline, roman indicates existing text added at the time of final action.
- ~~[[Double brackets]]~~ indicate text deleted at the time of final action.

## Title 03 COMPTROLLER OF THE TREASURY

### Subtitle 12 DIGITAL ADVERTISING TAX

#### 03.12.01 General Regulations

Authority: Tax-General Article §§2-102, 2-103, and 7.5-102, Annotated Code of Maryland

#### Notice of Final Action

[21-150-F]

On November 24, 2021, the Comptroller of Maryland adopted new Regulations **.01—.06** under a new chapter, **COMAR 03.12.01 General Regulations**. This action, which was proposed for adoption in 48:21 Md. R. 896—897 (October 8, 2021), has been adopted with the nonsubstantive changes shown below.

**Effective Date: December 13, 2021.**

#### Attorney General's Certification

In accordance with State Government Article, §10-113, Annotated Code of Maryland, the Attorney General certifies that the following changes do not differ substantively from the proposed text. The nature of the changes and the basis for this conclusion are as follows:

Regulation .02(C): The Comptroller is clarifying language regarding the allowable sources of information a taxpayer may use to determine the location of a device. Specifically, this final action amendment changes “both technical information and the terms of the underlying contract” to “both technical information and nontechnical information included in the contract.”

Regulation .02(C)(2): The Comptroller is amending the nonexhaustive list of technical information to include “industry standard metrics”.

#### *.02 Revenues Derived from Digital Advertising Services in the State.*

A.—B. (proposed text unchanged)

C. *Determining the Location of a Device.*

(1) *The location of a device shall be determined by the taxpayer using the totality of the data within their possession or control, including both technical information and nontechnical information included in the [[terms of the underlying]] contract for digital advertising services.*

(2) (proposed text unchanged)

(3) *Technical information which may be used to determine a device's location includes, but is not limited to:*

(a)—(c) (proposed text unchanged)

(d) *Cookies;[[ or]]*

(e) *Industry standard metrics; or*

[[*(e)*]] (f) (proposed text unchanged)

D. (proposed text unchanged)

PETER FRANCHOT  
Comptroller of the Treasury

## Title 08 DEPARTMENT OF NATURAL RESOURCES

### Subtitle 18 BOATING—SPEED LIMITS AND OPERATION OF VESSELS

#### 08.18.14 Middle River

Authority: Natural Resources Article, §8-704, Annotated Code of Maryland

#### Notice of Final Action

[21-143-F]

On November 9, 2021, the Secretary of Natural Resources adopted amendments to Regulation **.05** under **COMAR 08.18.14 Middle River**. This action, which was proposed for adoption in 48:20 Md. R. 855—856 (September 24, 2021), has been adopted as proposed.

**Effective Date: December 13, 2021.**

JEANNIE HADDAWAY-RICCIO  
Secretary of Natural Resources

## Title 10 MARYLAND DEPARTMENT OF HEALTH

### Subtitle 25 MARYLAND HEALTH CARE COMMISSION

#### 10.25.05 Data Release

Authority: Health-General Article, §§19-103(c)(3), 19-109(a)(1) and (7) and (b)(5), 19-133(d), and 19-134, Annotated Code of Maryland

#### Notice of Final Action

[21-139-F]

On November 18, 2021, the Maryland Health Care Commission adopted the repeal of existing Regulations **.01—.05** under **COMAR 10.25.05 Small Group Market Data Collection** and new Regulations **.01—.14** under a new chapter, **COMAR 10.25.05 Data Release**. This action was considered by the Commission at an open meeting held on November 18, 2021, notice of which was given through publication in the Maryland Register, pursuant to General Provisions Article, §3-302, Annotated Code of Maryland. This